

TABLE I-1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Motor Vehicles	Authority	Rate-Base	Description
Motor Vehicle Fuel Tax	SDCL 10-47-1 thru 10-47-76	.13/gallon - motor fuel .10/gallon - gasohol .06/gallon - aviation	A tax of thirteen cents per gallon or fraction thereof is imposed on all motor fuel sold or used in this state; except that the tax on motor fuel sold for use in aircraft shall be six cents per gallon. A tax of ten cents per gallon or fraction thereof is imposed on all gasohol and alcohol fuel sold or used in this state with gasohol to contain a minimum of 10% alcohol. Said taxes shall be paid but once.
Use Fuel Tax	SDCL 10-48-1 thru 10-48-73	.13/gallon - diesel .11/gallon - LPG .04/gallon - aviation	A tax of thirteen cents per gallon is imposed on all special fuel sold or used in this state except that special fuel exempt from the tax by SDCL 10-48-3 and except liquefied petroleum gases which shall be taxed at the rate of eleven cents per gallon, and aviation tax shall be paid but once.
Interstate Fuel Use Tax	SDCL 10-49-1 thru 10-49-23	.13/gallon - diesel .11/gallon - LPG	The purpose of this chapter is to provide an additional method of collecting fuel taxes from interstate motor vehicle operators commensurate with their operations on South Dakota highways and to permit the Department of Revenue to suspend this collection as to transportation entering South Dakota from any other state where it appears that South Dakota highway fuel tax revenue and interstate hiway transportation moving out of South Dakota will not be unduly prejudiced thereby.

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TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Special Taxes	Authority	Rate-Base	Description
Cigarette Excise Tax	SDCL 10-5-3	15 cents cigarette stamps and meter impressions	Imposed on all packs of 20 cigarettes which are applied by the cigarette distributor prior to any sale to the retailers for resale.
Cigarette Excise Tax		19 cents cigarette stamps and meter impressions	Imposed on all packs of 25 cigarettes which are applied by the cigarette distributor prior to any sale to the retailers for resale.
Cigarette License Fee	SDCL 10-50-9	\$150.00 annually or \$ 75.00 semi-annually	Imposed on all applicants requesting a cigarette wholesalers or distributor's license, such licenses are required prior to the purchase and affixing of cigarette stamps and meter impressions.
Reservation Cigarette Excise Tax	SDCL 10-12A	15 cents per pack of twenty 19 cents per pack of twenty-five	The reservation cigarette excise tax is imposed by tribal ordinance and is identical to the state cigarette excise tax. The tax is collected by the state and a share reverted to the tribe.
Inheritance Tax	SDCL 10-42-2	1½% to 30%	Imposed on inheritances received by classified persons and others; based upon total estate less specified statutory exemptions. Spouses are totally exempt from inheritance tax.
Bank Franchise Tax	SDCL 10-43-2, 3, 4	6% or \$200.00 minimum	Imposed on all Banks and Financial Corporations, Small Loan Companies and Savings and Loan Companies on their net annual earnings in lieu of local and state personal property taxes.
Ore Tax	SDCL 10-39-24	2% of Gross Yield plus 8% of Net Income	Imposed on all companies severing precious metals within the state; based on the gross yield and net income from the sale of such metal. Producers severing less than 1000 ounces per year are exempt.
Coin Operated Laundromat License Fee	SDCL 10-45-5.1	\$ 8.00 per unit and \$10.00 per unit	Imposed on operators of coin operated laundromats and dry cleaning businesses which is in lieu of sales or use tax provisions. \$10.00 per unit in cities of 1,000 population or over and all rural areas. \$8.00 per unit in cities of under 1,000 population.
Trading Stamp License Fee	SDCL 37-19-1	\$50.00	Imposed annually on all trading stamp and coupon companies who wish to provide retailers with their products.
Energy Minerals Severance Tax	SDCL 10-39A	4¼% of taxable value	Imposed on the owners of energy minerals for the privilege of severing said minerals.
Low-Point Beer Occupational Tax	SDCL 35-5-3	\$5.00 per bbl.	Imposed on all 31 gallon barrels of low-point (3.2) beer imported and received by all licensed beer wholesalers.
High-Point Beer Occupational Tax	SDCL 35-5-3	\$8.30 per bbl.	Imposed on all 31 gallon barrels of high-point beer imported and received by all licensed beer and liquor wholesalers.
Conservation Tax	SDCL 10-39B	2.4 mils of taxable value	Imposed on the severance of all energy minerals and paid quarterly by the severor.

TABLE I-1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Special Taxes (cont'd)	Authority	Rate-Base	Description
Distilled Spirits Occupational Tax	SDCL 35-5-3	\$3.80 per gallon	Imposed on every gallon of distilled spirits imported and received by in-state licensed liquor wholesalers.
Light Wines and Diluted Beverage Tax	SDCL 35-5-3	\$.90 per gallon	Imposed on all light wines and diluted beverage containing 3.2 to 14% alcohol by weight imported and received by in-state licensed liquor wholesalers.
Other Wines and Diluted Beverage Tax	SDCL 35-5-3	\$1.40 per gallon	Imposed on wines and diluted beverages except sparkling wines containing 14.1 to 20% alcohol by weight imported and received by in-state licensed liquor wholesalers.
Other Wines and Diluted Beverage Tax	SDCL 35-5-3	\$2.00 per gallon	Imposed on wines and diluted beverages except sparkling wines containing 20.1 to 24% alcohol by weight imported and received by in-state licensed liquor wholesalers.
High-Point Beer, P.T.R. Tax	SDCL 35-5-21.3	\$.90 per bbl.	Imposed on every 31 gallon barrel of high-point beer imported by in-state licensed beer wholesalers and credited to the Commission on alcoholism.
Distilled Spirits and Liquor P.T.R. Tax	SDCL 35-5-21.3	\$.15 per gallon	Imposed on every gallon of distilled spirits and liquor wholesalers and credited to the Commission on alcoholism.
Low-Point Beer License Fee	SDCL 35-6-2	\$500.00 - Brewer \$400.00 - Wholesalers \$150.00 - Off-sale \$250.00 - On-Off sale \$150.00 - Transfers	Imposed on all applicants requesting permission to operate as a malt beverage wholesaler or retailer, annual license and 50% of all fees retained at the local level.
Liquor License Fee (Other than retail)	SDCL 35-4-2	\$4,000.00 - Distiller \$5,000.00 - Wholesaler \$ 25.00 - Solicitors \$ 25.00 - Transporters \$ 100.00 - Carriers \$ 10.00 - Dispensers	Imposed on all applicants requesting permission to obtain and operate under the provision of any classified license listed in the area of distilled spirits and liquor.
Alcoholic Beverage 2% Purchase Price Tax	SDCL 35-5-6.1	2% of the purchase price paid for alcoholic beverages	Imposed on all distilled spirits and wines imported and received by in-state licensed liquor wholesalers.
Luxury Tax	SDCL 10-50A	Marijuana - \$50/oz Controlled Substances - \$5,000/oz	Imposed on all marijuana or controlled substances and paid by any dealer; tax indicia are issued in ounce increments.

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Division of Special Taxes (cont'd)	Authority	Rate-Base		Description
Retail Liquor License Fee	SDCL 35-4-2	Max Fees	City	These fees are maximum fees that may be assessed by the local governing board to any applicant requesting a retail liquor license to sell distilled spirits and liquor. All fees remain with the local governing board recommending the issuance of such licenses within their jurisdiction.
	Off-sale Package Liquor	\$ 500.00	First Class	
	Off-sale Package Liquor	\$ 400.00	Second Class	
	Off-sale Package Liquor	\$ 300.00	Third Class	
	On-sale Retailer Liquor	\$1500.00	First Class	
	On-sale Retailer Liquor	\$1200.00	Second Class	
	On-sale Retailer Liquor	\$ 900.00	Third Class	
	On-sale Retailer Liquor (Sunday)	\$ 200.00	All Classes	
	On-sale Retailer Liquor (Airport)	\$ 250.00	All Classes	
	Off-sale Municipal Package	\$ 500.00	All Classes	
	On-sale (wine)	\$ 500.00	All Classes	
Alcohol Beverage Brand Registration Fee	SDCL 39-13-3	1st Label	2nd Label	Malt and Cereal Beverages and Wines Alcoholic Cordials, Liqueurs, Cocktails, etc. Distilled Spirits, Whiskeys, Gin, Rum, Brandy, Vodka, etc. Imposed on all brand labels requested to be registered and offered for sale by distillers, manufacturers, vintners and breweries importing products into the state.
		\$ 25.00	\$ 10.00	
		\$ 50.00	\$ 15.00	
		\$100.00	\$ 25.00	
Controlled Substances Dealer License	SDCL 10-50A-4	\$500 for Marijuana Dealer's License \$1,000 for Controlled Substances Dealer's License		Every dealer possessing any marijuana or controlled substances on which a tax is imposed pursuant to SDCL Chapter 10-50A must obtain a license to sell such products.

TABLE I - 2
Disposition of Revenues Generated by Taxes Administered by the
Department of Revenue

TAX	DISPOSITION OF TAX REVENUES
Retail Sales and Service Tax Use Tax Contractors' Use Tax	All revenues from sales and use taxes are deposited into the state general fund.
Uniform Municipal Sales and Use Taxes	The municipal sales tax and use revenues are returned to those cities with sales and use taxes. A percentage is retained as an administrative charge and deposited into the state general fund.
Reservation Sales and Use Taxes	Revenues from the reservation sales and use taxes are credited to the reservations on a pro-rata basis based on the percentage of Indian-owned business and population ratios on the reservations. The state retains a pro-rata percentage of the reservation sales and use tax based on the percentage of non-Indian-owned businesses and population ratios on the reservations. Also a percentage of the revenues credited to the reservations is retained by the state as an administrative charge. The revenues retained by the state are deposited into the state general fund. The remaining revenues are then distributed to the tribal governments.
Contractors' Excise Tax	All revenues from contractors' excise tax are deposited into the state general fund.
Municipal Contractors' Excise Tax	Same as Uniform Municipal Sales and Use Tax
Energy Minerals Severance Tax	The revenue generated by this severance tax is split between the state general fund and various county trust and agency accounts. One-half ($\frac{1}{2}$) of the revenue collected pursuant to this tax is returned to the county in which the energy minerals were extracted or severed. The remaining one-half ($\frac{1}{2}$) of the revenue is deposited in the state general fund. If the energy development fund has a balance of less than \$100,000 then one-sixth ($\frac{1}{6}$) of the revenue is deposited in that fund until the balance reaches \$100,000.
Conservation Tax	The revenue collected pursuant to this tax is deposited into the state general fund.
Inheritance Tax	Ninety percent (90%) of all inheritance tax revenues are retained in the state general fund while the remaining ten percent (10%) is remitted to the appropriate counties having jurisdiction over the probate of the estate.

TABLE 1 - 2
Disposition of Revenues Generated by Taxes Administered by the
Department of Revenue

TAX	DISPOSITION OF TAX REVENUES
Cigarette Excise Tax Cigarette License Fee	The revenues from the cigarette excise tax and cigarette license fee are deposited into the state general fund.
Reservation Cigarette Excise Tax	Revenue from the reservation cigarette excise tax is credited to the reservation on a pro-rata basis based on the percentage of Indian population on the reservations. The state retains a pro-rata percentage of the reservation cigarette excise tax based on the percentage of non-Indian population on the reservation. Also one percent of the revenue credited to the reservations is retained by the state as an administrative charge. The revenue retained by the state is deposited into the state general fund. The remaining revenue is then distributed to the tribal governments.
Bank Franchise Tax	The State Treasurer deposits twenty-six and two-thirds percent of the revenue from the bank franchise tax into the state general fund. The State Treasurer remits the remaining seventy-three and one-third percent to the county where the bank or financial institution paying the tax is located. An exception exists regarding banks organized pursuant to SDCL 51-16-40 to 51-16-44, inclusive. Ninety-five percent (95%) of the revenue derived from these taxpayers is deposited into the general fund and five percent (5%) to the county where the bank is located.
Ore Tax	Revenue from the ore tax is deposited into the state general fund.
Coin Operated Laundromat License Fee	The revenues collected from the coin operated laundromat fee are deposited into the state general fund.
Low-Point Beer Occupational Tax	The revenues collected pursuant to this tax are deposited into the state general fund.
High-Point Beer Occupational Tax; Distilled Spirits Occupational Tax; Light Wines and Diluted Beverage Tax; Other Wines and Diluted Beverage Tax	The State Treasurer remits thirty percent of the revenues from the Tax; high-point beer and distilled spirits occupational taxes and wines and diluted beverage taxes to the municipalities. The remaining seventy percent of the revenues is deposited into the state general fund.
High-Point Beer P.T.R. Tax Distilled Spirits and Liquor P.T.R. Tax	The revenues from the high-point beer and distilled spirits and liquor taxes are deposited into the alcoholism prevention, treatment and rehabilitation fund, which is administered by the Division of Alcoholism.
Low-Point Beer License Fee	Fifty percent of the revenue from the low-point beer license fee is retained at the local level. the remaining fifty percent of the revenue is deposited into the general fund.

TABLE I - 2
Disposition of Revenues Generated by Taxes Administered by the
Department of Revenue

TAX	DISPOSITION OF TAX REVENUES
Liquor License Fee (Other than retail)	The revenue from the liquor license fee is disposed of in the same manner as the revenues from high-point beer and distilled spirits and liquor taxes and wines and diluted beverage taxes.
Retail Liquor License Fee	The revenue from the retail liquor license fee is retained by the local unit of government approving the licenses.
Alcohol Beverage Brand Registration Fee	The revenue from the alcohol brand registration fee is deposited into the state general fund.
Alcoholic Beverage 2% Purchase Price Tax	The revenues generated by the alcoholic beverage 2% purchase price tax are deposited into the state general fund.
Trading Stamp License Fee	The revenues collected from the trading stamp license fee are deposited into the state general fund.
Luxury Tax	All revenues are deposited in the State General Fund.
Interstate Fuel Use Tax	The revenue generated by the motor vehicle fuel tax and use fuel tax are first deposited into the Motor Fuel tax fund. The Secretary of Revenue then transfers, an amount determined by the formula specified in SDCL 10-47-60.1 to the snowmobile trail fund, an amount equal to the aviation fuel tax revenue to the Aeronautic Commission, an amount sufficient to cover non-highway users refunds into the non-highway users fund, and an amount equal to the administrative costs into the general fund. After the transfers to the Aeronautic Commission and non-highway users funds are made, the Secretary of Revenue then transfers 0.4% of the amount remaining in the Motor Fuel tax fund to the Division of Forestry and Parks. After the transfer to the Division of Forestry and Parks is made, the State Treasurer transfers 7/8 of the amount remaining into the State Highway Fund and 1/8 of the remaining amount into the County Highway and Bridge Fund. (Effective thru 12-31-85.)

TABLE I-3
South Dakota Department of Revenue Statement of Receipts

		% Increase (Decrease) Over Previous Year		% Increase (Decrease) Over Previous Year		% Increase (Decrease) Over Previous Year		% Increase (Decrease) Over Previous Year
	FY 82		FY 83		FY 84		FY 85	
Sales and Use Taxes – State ^{a/}	\$178,687,254.48	13.08	\$173,552,550.25	(2.87)	\$197,060,053.14	15.54	\$199,874,385.14	1.43
Sales and Use Taxes – Cities & Reservations	26,345,007.72	8.80	28,935,699.39	9.83	37,498,670.37	29.59	50,348,360.76	34.27
Cigarette Tax – State	11,046,067.47	4.66	10,634,413.02	(3.73)	10,508,241.10	(1.91)	10,466,307.60	(0.40)
Cigarette Tax @ Reservations	121,561.43	(5.24)	233,394.08	92.00	153,566.02	(34.20)	157,868.59	2.80
Cigarette License Fee	9,375.00	26.22	9,307.50	(0.72)	8,777.50	(5.70)	8,255.00	(5.95)
Aviation Fuel Tax	378,284.35	(7.11)	448,917.42	18.67	453,596.83	1.04	477,669.57	5.31
Motor Fuel Dealers Tax	49,172,071.45	5.19	47,743,779.18	(2.90)	45,716,145.69	(4.25)	47,541,938.72	3.99
Special Fuel Users Tax	496,684.23	(15.90)	568,138.06	14.39	1,439,224.32	153.32	1,594,526.56	10.79
Special Fuel Dealers Tax	8,386,766.27	22.25	8,898,668.52	6.10	9,046,366.86	1.66	9,619,848.39	6.34
Interstate Fuel Users Tax	2,495,473.32	11.80	2,399,658.74	(3.84)	11,608.86	b/	1,913,148.09	c/
LPG/CNG Use Permit Fees	–	–	51,080.00	–	425,848.45	733.69	5,483.20	d/
Liquor License Fee	44,725.00	1.27	39,915.00	(10.75)	40,085.00	0.43	34,935.00	(12.85)
Malt Beverage (3.2) Beer License Fee	75,142.50	(6.48)	179,917.50	139.44	199,160.00	10.70	174,602.50	(12.34)
Preventive Treatment & Rehabilitation High Point Beer Tax	280,662.06	(0.37)	300,111.39	6.93	311,078.32	3.65	304,214.44	(2.21)
Preventive Treatment & Rehabilitation Liquor Tax	194,850.89	(4.50)	186,340.51	(4.37)	186,254.30	(0.05)	175,994.49	(5.51)
Alcohol Beverage Brand Registration Fee	61,305.00	(6.98)	62,060.00	1.23	63,430.00	2.21	71,510.00	12.74
Low Point Beer Tax	828,902.24	14.87	898,356.49	8.38	865,540.39	(3.65)	708,750.61	(18.12)
High Point Beer Tax	2,312,353.23	(0.18)	2,466,841.20	6.68	2,553,715.06	3.52	2,503,520.63	(1.97)
Liquor Tax	5,116,996.71	17.96	5,306,937.22	3.71	5,287,179.49	(0.37)	5,052,033.12	(4.45)
Alcoholic Beverages 2% Purchase Price Tax	544,582.51	0.52	520,339.58	(4.45)	517,221.83	(0.60)	494,731.03	(4.35)
Bank Franchise Tax	3,876,446.90	9.98	7,309,937.38	88.57	19,332,825.83	164.47	15,924,699.48	(17.63)
Inheritance Tax	8,135,969.74	12.23	8,821,933.51	8.43	11,304,336.21	28.14	9,087,993.42	(19.61)
Ore Tax	8,440,419.99	75.50	4,823,012.39	(42.86)	7,353,723.84	52.47	3,564,679.43	(51.53)
Severance Tax	1,718,230.25	35.28	1,706,982.30	(0.65)	1,557,224.16	(8.77)	1,731,450.50	(11.19)
Conservation Tax	–	–	–	–	64,267.00	–	92,858.85	(44.49)
Coin Laundry License Fee	50,795.00	7.99	50,046.90	(1.47)	83,049.48	65.94	92,796.90	11.73
Trading Stamp License Fee	250.00	25.00	150.00	(40.00)	150.00	0.00	100.00	(33.33)
Amusement	–	–	–	–	–	–	92,224.00	–
Controlled Substance	–	–	–	–	–	–	432.00	–
Private Carline Tax	43,663.03	(5.78)	49,311.74	12.94	49,553.71	0.49	0.00	–
Medicaid County Contributions	–	–	–	–	864,415.60	–	1,227,801.00	42.04
Unified Judicial System	–	–	–	–	3,941,721.51	–	2,739,501.79	(30.50)
TOTAL	\$308,863,840.77	2.06	\$306,197,799.47	(0.86)	\$356,897,030.87	16.56	\$366,082,620.81^{e/}	2.57

a/ Includes contractor's excise tax.

b/ Program transferred to the Department of Public Safety 7/84

c/ Program transferred to the Department of Revenue

d/ Tax discontinued

e/ Does not include Motor Vehicle Licensing Receipts

SECTION II: DIVISION OF DEPARTMENTAL SERVICES

The Division of Departmental Services was established by the Secretary of Revenue under the authority of SDCL 10-1-16. The Division of Departmental Services exists to serve the Secretary of Revenue and the five tax collecting and assessing Divisions within the Department of Revenue.

1. Legal services include conducting administrative hearings, providing legal advice to the Department, assistance in the drafting of proposed legislation, and handling court litigation that involves the Department.
2. Operation services include the recording and depositing of all incoming tax revenue, maintenance of computer files, and the accounting of all the physical assets of the Department.
3. Financial services include development of budgetary data, recording of Department financial transactions, and general insurance of fiscal responsibility with the Department.
4. Research services include development and review of statistical data, and research involving legislation and regulations.
5. Internal audit services include auditing of Department programs and operations and recommendation of various improvements resulting from internal audits.

SECTION III: DIVISION OF AUDITS

SDCL 10-1-16 provides the authority for audits as a division within the Department of Revenue. Management of the Division is vested in the Director who is under the supervision of the Secretary of Revenue.

The purpose of the Division is to secure and maintain better control over payment of various taxes to the Department in order to support the delivery of vital governmental services to the people of South Dakota. It is primarily responsible, through audit verification of taxpayer records, for all revenues received by the Department according to the various laws, rules, and regulations of the state. The Division strives to: (1) efficiently audit the highest percent of businesses possible in order to promote voluntary compliance with the tax laws; (2) maximize statewide uniformity of taxation; (3) provide timely and accurate information to the Secretary of Revenue and the other tax collecting and assessing Divisions within the Department of Revenue.

During FY 85 the Division completed 702 audits for an assessment of \$3,191,344.

SECTION IV: DIVISION OF SALES AND USE TAX

The Division of Sales and Use tax administers and collects the taxes levied by SDCL 10-45, 10-46, 10-46A, 10-46B and authorized by 10-52. SDCL 10-45 imposes a tax of four percent upon the gross receipts from all sales of tangible personal property and services. SDCL 10-46 imposes a tax of four percent of the value of any tangible personal property or services used, stored, rendered or otherwise consumed in South Dakota, provided the tax levied by SDCL 10-45 has not been paid. SDCL 10-46A imposes a 2% contractors' excise tax on the gross receipts of prime contractors resulting from realty improvement contracts. SDCL 10-46B imposes a 1½% contractors' excise tax on the gross receipts of all prime and subcontractors engaged in realty improvement contracts for certain railroad companies, telephone companies, telegraph companies, electric and gas companies, rural water supply companies, rural electric companies and municipal utility or telephone companies. SDCL 10-46A authorizes municipalities to impose a ½% contractors' excise tax which is administered by the Division, provided that the city does not impose a non-ad valorem tax provided for in SDCL 10-52. SDCL 10-52 authorized municipalities to levy a sales tax, which is administered and collected by the Division.

Management of the Division is vested in the Director, who is under the supervision of the Secretary of Revenue. In addition to the primary responsibilities of administration, collection, and reporting of state and city sales and use tax, the Division also licenses all retailers, collects delinquent accounts and assists taxpayers in all areas of sales and use tax. At this writing the Division has 37,000 sales, use and excise tax licenses on file.

TABLE IV - 1
Sales and Use Tax Collections Remitted to Municipalities and Indian Tribes

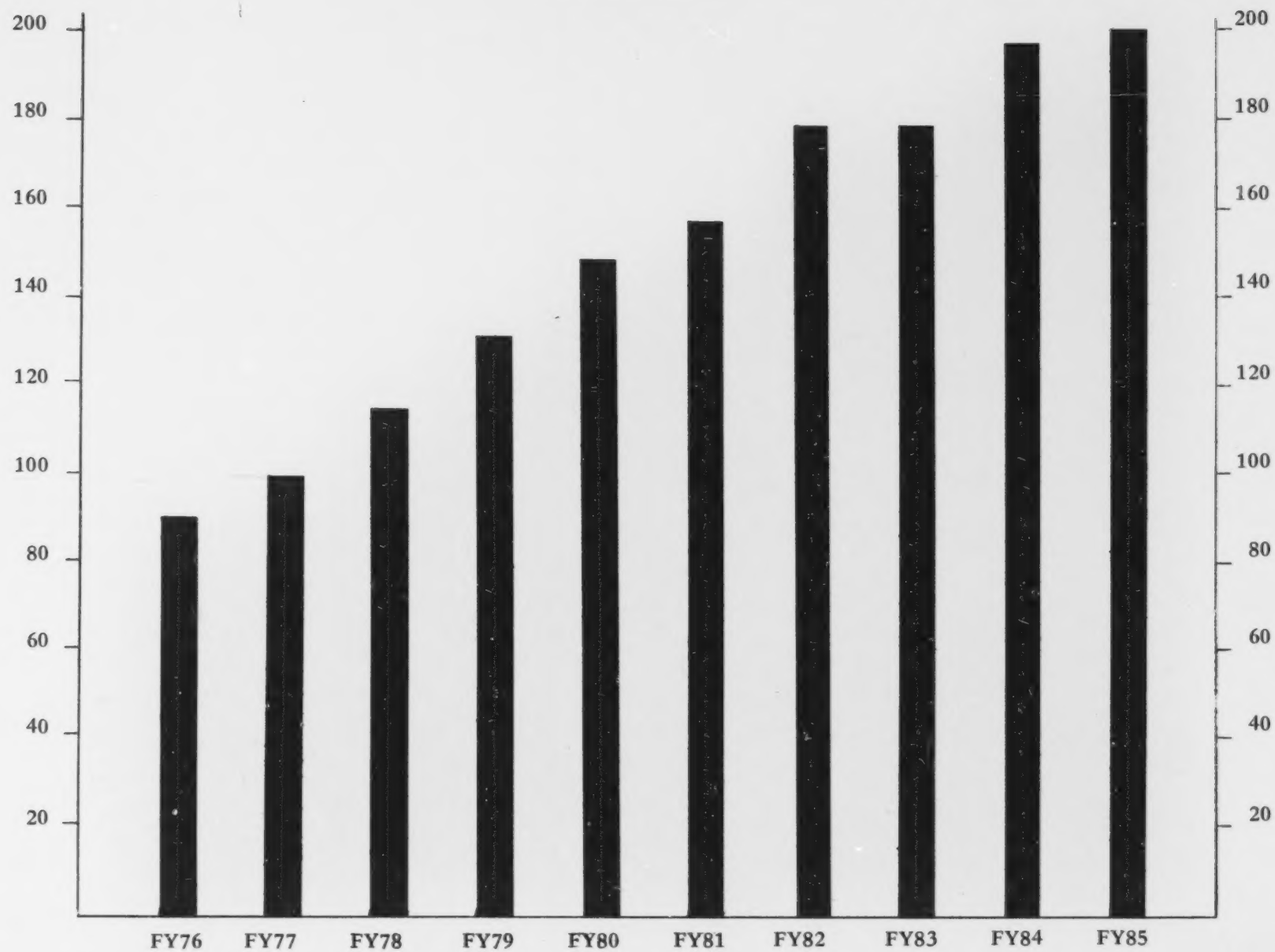
City or Tribe	Rate(s)	Adopted	FY 84 Remittance	FY 85 Remittance	% Increase (Decrease)
Aberdeen	1%, 1½%, 2½%	4-71	\$3,012,117.15	\$3,511,035.52	16.56%
Alcester	1%	9-84	0	25,174.44	0.00%
Alexandria	1%	11-84	0	12,357.26	0.00%
Avon	1%	9-84	0	24,332.31	0.00%
Belle Fourche	1%, 2%	2-78	379,770.77	363,713.69	(4.23%)
Belvidere	1%	1-85		713.38	0.00%
Beresford	1%	7-77	130,979.32	124,467.43	(4.97%)
Box Elder	1%	1-83	54,863.04	69,591.89	26.85%
Brandon	1%	4-77	86,526.72	86,647.67	0.14%
Britton	1%	1-84	26,291.31	99,582.92	278.77%
Brookings	1%, 2%	1-82	1,121,181.06	1,123,609.60	0.22%
Canistota	1%, 2%	7-79	28,989.67	39,289.56	35.53%
Canton	1%	4-77	145,070.78	154,189.69	6.29%
Centerville	1%	7-79	41,600.16	42,837.09	2.97%
Central City	1%	7-75	8,746.80	7,161.56	(18.12%)
Chamberlain	1%, 2%	4-79	210,179.62	204,117.70	(2.88%)
Chancellor	1%	1-84	2,373.02	8,276.19	248.76%
Clear Lake	1%	7-78	82,739.58	79,897.91	(3.43%)
Custer	2%	7-77	392,256.67	437,933.27	11.64%
DeSmet	1%	1-79	85,817.65	83,730.10	(2.43%)
Deadwood	1%, 2%, ¼%, 1½%, 2½%	4-70	256,854.73	307,336.65	19.65%
Dell Rapids	1%	7-79	111,303.09	108,551.89	(2.47%)
Dupree	1%	1-85		5,980.31	0.00%
Edgemont	1%	4-74	70,180.57	72,341.80	3.08%
Faith	1%	3-85		6,835.09	0.00%
Flandreau	1%	7-81	119,985.12	112,621.82	(6.14%)
Fort Pierre	1%, 2%	10-78	125,228.29	136,603.48	9.08%
Garretson	1%	3-84	3,607.25	25,467.66	606.01%
Groton	1%	1-79	67,026.99	61,177.52	(8.73%)
Harrisburg	1%	7-82	15,241.90	15,714.35	3.10%
Hartford	1%	1-78	25,494.90	27,605.31	8.28%
Hermosa	1%	3-84	849.34	6,045.97	611.84%
Highmore	1%	10-79	76,421.71	68,279.10	(10.65%)
Hill City	1%, 2%	7-77	51,581.67	80,404.76	55.88%
Hosmer	1%	7-82	18,849.12	21,653.61	14.88%
Hot Springs	1%, 1½%, ½%	11-71	289,600.64	340,411.72	17.55%
Humboldt	1%	7-82	16,285.04	14,554.76	(10.62%)
Hurley	1%	7-82	18,168.68	15,084.18	(16.98%)
Huron	1%, 2%	10-72	1,033,017.55	1,604,191.09	55.29%
Ipswich	1%	7-77	59,921.76	58,635.44	(2.15%)
Irene	1%	7-84		17,243.25	0.00%
Iroquois	1%	7-81	11,024.37	10,869.44	(1.41%)
Kadoka	1%	1-77	61,849.78	61,820.25	(0.05%)
Kennebec	1%	7-78	23,408.05	28,007.94	19.65%
Keystone	2%	7-72	121,630.30	117,780.09	(3.16%)
Kimball	1%	1-81	45,159.99	42,409.68	(6.09%)
Lake Andes	1%	7-84		26,942.87	0.00%
Lake Preston	1%	1-81	40,565.17	41,115.55	1.36%
Lead	1%	4-72	196,946.17	190,124.41	(3.46%)
Lennox	1%	1-74	70,468.14	70,661.57	0.27%

TABLE IV - 1
Sales and Use Tax Collections Remitted to Municipalities and Indian Tribes

City or Tribe	Rate(s)	Adopted	FY 84 Remittance	FY 85 Remittance	% Increase (Decrease)
Madison	1%	4-72	\$403,455.39	\$385,716.14	(4.40%)
Marion	1%	7-80	49,645.40	46,923.54	(5.48%)
Martin	1%	7-80	105,417.66	92,283.89	(12.46%)
Midland	1%	7-83	12,343.66	13,778.03	11.62%
Mission	1%, 2%	11-73	32,809.85	73,265.79	123.30%
Mitchell	1%, 2%	1-77	1,130,438.65	2,079,845.57	83.99%
Monroe	1%	1-81	3,447.73	3,319.12	(3.73%)
Murdo	1%	1-78	71,929.55	66,316.78	(7.80%)
Newell	1%	7-78	30,068.91	33,076.63	10.00%
Oacoma	1%	4-82	55,903.51	57,745.45	3.31%
Parker	1%	7-83	28,798.54	36,834.40	27.90%
Phillip	1%	4-76	121,413.16	108,530.30	(10.61%)
Pierre	1%, 2%, 3%	1-77	1,138,410.49	1,195,960.76	5.06%
Presho	1%	7-78	46,617.48	46,976.01	0.77%
Rapid City	2%, 2½%	5-72	8,109,764.73	10,607,095.98	30.79%
Redfield	1%	1-81	213,057.22	202,180.61	(5.11%)
Roscoe	1%	1-79	25,567.07	24,798.33	(3.01%)
Salem	1%	7-83	65,009.92	81,062.74	24.69%
Seotland	1%	7-82	49,750.55	49,598.65	(0.31%)
Sioux Falls	1%, 2%	1-74	10,757,960.84	18,489,375.57	71.87%
Sisseton	1%	7-78	192,276.67	180,579.66	(6.08%)
Spearfish	1%	10-71	535,142.41	566,309.87	5.82%
Springfield	1%	7-84		27,926.30	0.00%
Sturgis	1%, 2%	11-71	378,833.34	415,489.38	9.68%
Tea	1%	7-82	20,994.13	22,725.01	8.24%
Vermillion	1%, 2%	7-80	446,993.79	418,821.36	(6.30%)
Viborg	1%	4-80	37,519.47	37,350.36	(0.45%)
Wakonda	1%	1-82	13,525.43	18,152.72	34.21%
Wall	1%, 2%	10-71	128,075.06	144,368.40	12.72%
Watertown	1%, 2%	1-78	1,584,580.88	1,690,331.56	6.67%
Waubay	1%	1-81	25,369.73	19,385.57	(23.59%)
Webster	1%	7-81	174,092.09	163,605.89	(6.02%)
Wessington Springs	1%	7-78	74,725.88	72,421.80	(3.08%)
White River	1%	7-78	27,042.90	28,604.64	5.78%
Whitewood	1%	7-76	20,088.60	19,921.70	(0.83%)
Winner	1%	1-80	314,428.82	296,221.59	(5.79%)
Woonsocket	1%	7-79	40,335.85	32,937.02	(18.34%)
Worthing	1%	1-84	791.33	7,237.89	814.65%
Yankton	1%	7-79	1,144,385.03	1,093,176.22	(4.47%)
Pine Ridge	4%	12-70	253,723.17	262,355.58	3.40%
Cheyenne	4%	6-76	510,776.97	399,540.18	(21.78%)
Rosebud	4%	1-78	375,545.82	535,345.98	42.55%
Emery	1%	7-79	2,093.48	128.90	(93.84%)
Parkston	1%	10-79	2,712.28	2,716.95	0.17%
Elk Point	1%	7-79	2,533.07	2,783.24	9.88%
Egan	½%	7-79	100.23	91.01	(9.20%)
			37,498,670.37	50,348,360.76	34.27%

NOTE: The above figures do not offer a valid comparison of economic activity among the various cities because of differing tax rates and tax bases. For further information, contact the city auditor or the Department of Revenue.

FIGURE IV - 1
Sales and Use Tax Collection
(millions of dollars)



SECTION V: DIVISION OF MOTOR VEHICLES

FUELS TAX SECTION

The Division of Motor Vehicles — Fuels Tax Section — operates under SDCL Chapters 10-47, 10-48 and 10-49; and is responsible for the collection of fuel taxes on motor and special fuels. In addition, the Division is responsible for the complete and comprehensive accounting for and auditing of all revenue derived under these chapters.

The Division maintains jurisdiction over the licensing and bonding of motor and special fuel dealers and special fuel users who are controlled under the above statutes. Currently this includes more than 1800 licensees who deal in gasoline, gasohol, diesel fuel, heating fuels, and aviation fuels. Licensees are required to submit monthly reports and tax remittances which are checked for accuracy and then deposited into the proper motor fuel tax funds.

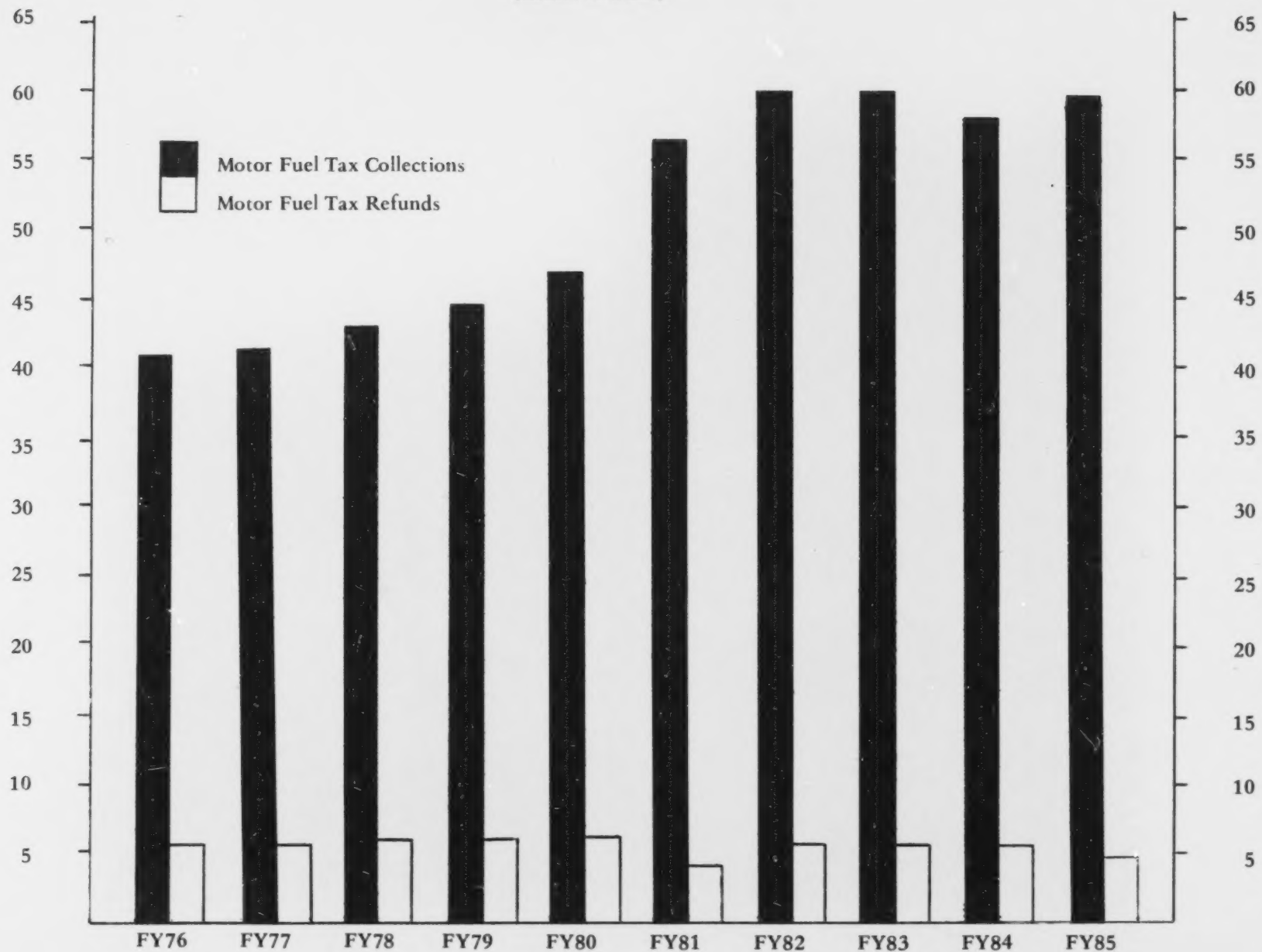
The Motor Fuel Tax Refund section processed 20,779 refund claims during FY 85 and approved payment of \$5,045,834.00 in refunds to claimants. The average refund claim amounted to \$242.83 and accounted for 10.6% of the total gasoline tax collected during FY 85 which totaled \$47,714,327.00.

LICENSING SECTION

Motor Vehicle Licensing Receipts — Fiscal Year 1985

License Plate Fees — States' Share	\$12,019,485.84
License Plate Fees — Counties' Share	8,526,639.20
Snowmobiles	62,922.00
Temporary Special Permits	7,017.00
Mobile Home Plates	22,620.00
Dealer Fees, Duplicate Dealer Plates	88,620.00
Non-Commercial Duplicate Plates	29,870.50
Commercial Duplicate License Plates	838.00
Title and Penalty Fees	279,543.00
Trailer ID Fees	9,772.00
Replacement Plate Fees	2,680.00
Motorcycle Safety Education Fees	57,601.50
Mobile Home Registration Fees — Counties' Share	536,229.06
Mobile Home Registration Fees — States' Share	94,629.05
Other Vehicle 3.0 Percent Registration Fees	14,784,519.02
TOTAL RECEIPTS	\$36,580,587.67

FIGURE V - 1
Motor Fuel Tax Collections and Refunds
(millions of dollars)



The State Treasurer, during the months of July, October, January, and April, apportions one-eighth of the motor fuel tax fund to the various county highway and bridge funds, pro-rata, according to the mileages of rural and star mail routes, vehicle registration and assessed valuation of all real and personal property of the various counties.

TABLE V - 1
Motor Fuel Tax Fund Distribution by County Highway and Bridge Funds
Fiscal Year 1985

County	Amount	County	Amount
Aurora	\$63,680.74	Jackson	\$42,340.93
Beadle	180,812.66	Jerauld	41,731.21
Bennett	38,140.70	Jones	34,956.67
Bon Homme	85,765.76	Kingsbury	95,995.33
Brookings	189,822.81	Lake	108,460.50
Brown	307,903.15	Lawrence	134,000.54
Brule	67,000.27	Lincoln	154,120.94
Buffalo	13,684.59	Lyman	64,290.45
Butte	79,397.70	McCook	90,507.94
Campbell	45,118.49	McPherson	79,262.20
Charles Mix	108,528.25	Marshall	73,029.63
Clark	87,120.67	Meade	139,623.41
Clay	98,840.64	Mellette	37,192.26
Codington	176,544.70	Miner	64,900.17
Corson	55,144.80	Minnehaha	731,244.61
Custer	61,648.38	Moody	87,391.66
Davison	155,204.88	Pennington	473,608.60
Day	106,495.88	Perkins	97,417.99
Deuel	76,958.84	Potter	56,161.00
Dewey	36,514.80	Roberts	120,248.21
Douglas	56,635.21	Sanborn	56,567.47
Edmunds	89,898.24	Shannon	24,727.10
Fall River	70,116.57	Spink	133,661.81
Faulk	61,987.11	Stanley	41,866.70
Grant	117,944.85	Sully	53,993.15
Gregory	82,581.71	Todd	30,756.45
Haakon	48,573.50	Tripp	104,395.77
Hamlin	71,268.24	Turner	119,841.74
Hand	83,259.18	Union	122,551.55
Hanson	51,757.53	Walworth	74,384.52
Harding	52,773.71	Yankton	163,944.03
Hughes	119,570.74	Ziebach	24,049.66
Hutchinson	122,145.08		
Hyde	34,482.44	Total Distribution	\$6,774,547.02

SECTION VI: DIVISION OF SPECIAL TAXES

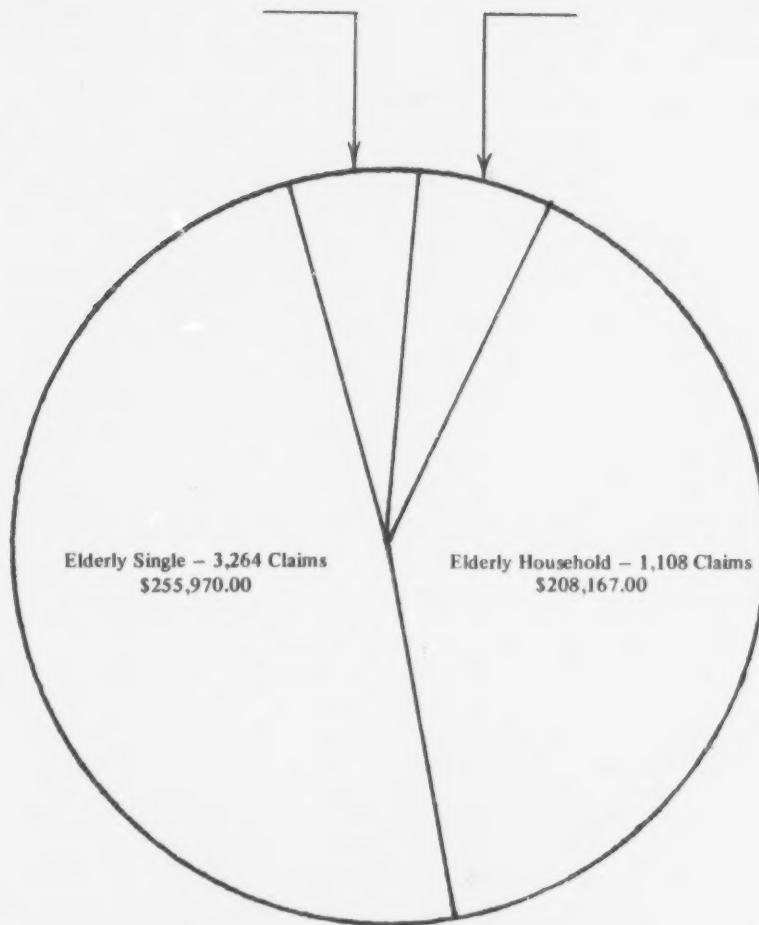
The Division of Special Taxes has the responsibility of administration of the following taxes, fees, or programs: cigarette excise tax; cigarette license fee; reservation cigarette excise tax; inheritance tax; bank franchise tax; ore tax; energy mineral severance tax; coin operated laundromat license fee; beer, wine and distilled spirits taxes; beer and liquor license fee; alcohol beverage brand registration fee; a sales tax refund program and a property tax refund program.

Sales or property tax refunds are granted to low-income senior citizens or disabled individuals based on income and size of household. The sales tax refund for individuals from single-member households ranges from \$110.00 for income levels below \$2,750 to \$46.00 from income levels below \$4,625. The sales tax refund for individuals from multiple-member households ranges from \$220 for income levels below \$5,500 to \$74.00 for income levels below \$7,375. The property tax refund for individuals from single-member households ranges from 35% of property taxes due or paid for income levels below \$2,750 to 19% of property taxes due or paid for income levels below \$4,625. The property tax refund for individuals from multiple-member households ranges from 55% of property taxes paid or due for income levels below \$5,500 to 25% of property taxes paid or due for income levels below \$7,365.

FIGURE VI - 1
Sales and Property Tax Refunds for the Elderly and Disabled

Disabled Single - 451 Claims
\$34,345.00

Disabled Household - 206 Claims
\$36,914.00



1985 Total Refunds \$535,396.00

TABLE VI-1
Sales and Property Tax Refunds for the Elderly and Disabled by County
Fiscal Year 1985

County	Number of Claims Receiving Refunds	Amount Refunded	County	Number of Claims Receiving Refunds	Amount Refunded
Aurora	30	3,281.00	Hutchinson	72	9,562.00
Beadle	161	14,840.00	Hyde	17	1,838.00
Bennett	31	3,282.00	Jackson	16	1,635.00
Bon Homme	85	9,708.00	Jerauld	43	4,034.00
Brookings	104	12,335.00	Jones	11	803.00
Brown	265	29,904.00	Kingsbury	57	6,122.00
Brule	52	5,174.00	Lake	101	9,628.00
Buffalo	8	1,188.00	Lawrence	76	8,004.00
Butte	54	5,156.00	Lincoln	94	10,354.00
Campbell	28	3,170.00	Lyman	29	2,884.00
Charles Mix	128	13,546.00	McCook	48	5,382.00
Clark	52	5,189.00	McPherson	79	8,611.00
Clay	42	4,328.00	Marshall	61	5,991.00
Codington	154	13,984.00	Meade	53	5,121.00
Corson	24	2,926.00	Mellette	15	1,928.00
Custer	35	4,149.00	Miner	46	4,942.00
Davison	191	18,237.00	Minnehaha	570	61,611.00
Day	118	13,350.00	Moody	66	6,794.00
Deuel	86	11,319.00	Pennington	313	35,248.00
Dewey	43	4,814.00	Perkins	47	5,231.00
Douglas	49	5,756.00	Potter	32	3,420.00
Edmunds	78	8,275.00	Roberts	174	18,635.00
Fall River	59	5,757.00	Sanborn	24	2,804.00
Shannon	167	17,939.00	Spink	75	6,606.00
Faulk	24	1,804.00	Stanley	11	1,748.00
Grant	91	9,611.00	Sully	7	637.00
Gregory	94	9,611.00	Tripp	63	8,096.00
Haakon	10	1,059.00	Todd	52	6,104.00
Hamlin	61	6,656.00	Turner	78	8,731.00
Hand	40	3,579.00	Union	79	7,684.00
Hanson	24	2,227.00	Walworth	66	6,568.00
Harding	3	342.00	Yankton	83	8,627.00
Hughes	60	5,362.00	Ziebach	20	2,155.00
TOTAL				5,029	\$535,396.00

SECTION VII: DIVISION OF SPECIAL TAXES – PROPERTY TAXES

SDCL 10-1-15 through 10-1-40, inclusive, enumerate various duties of the Secretary of Revenue relative to the fair and equitable administration of the property tax. To assist the Secretary of Revenue in those duties, under authority of SDCL 10-1-16, the Division of Property Tax was established.

The main duties of the Division are to provide assistance to local governments in administration of property taxes and to help insure that all assessments of property are fair and equitable and in compliance with the laws of South Dakota. The Division assists local governments by working with the directors of equalization and city assessors, providing field assistance in reappraisals of one or more classes of property, assisting in the appraisals of special properties, and providing data for the assessment of agricultural land based on its productive capacity. The Division helps to insure fair and equitable assessment of property by compiling and monitoring sales ratio data and training and certification of assessing officials throughout the state.

The Division monitors and checks local budget requests based on property tax revenue, and mill levy limitations. The Division also has the responsibility of assessing all railroad and utility property in the state.

The following is a brief step by step synopsis of the way in which property taxes (with the exception of centrally assessed properties) in South Dakota are determined.

- Step A. The full and true value of all property in the state is determined by assessment on January 1.
- Step B. Early in May each county Board of Equalization sets a percentage which will be the percent that taxable value will be of full and true value, not to exceed 60 percent. At that time the total taxable value in each taxing jurisdiction within the county will be determined.
- Step C. The various taxing jurisdictions (county, school district, city, etc.) within the county submit their budgets to the county auditor. This is generally to be done by October.
- Step D. Mill levies (within statutory limits) for each taxing jurisdiction are determined by dividing the budget by the taxable value within the taxing jurisdiction and multiplying the result by 1,000. For example if the full and true value of all property within a city is \$10,000,000 and the County Board of Equalization determines that 40% of full and true value (\$4,000,000) will be taxable value, and the city has a budget of \$100,000, the mill levy is computed as follows:

$$\begin{aligned}\text{taxable value} &= 40\% \times \text{full and true value} \\ \text{taxable value} &= 40\% \times (\$10,000,000) = \$4,000,000 \\ \text{mill levy} &= (\text{budget divided by taxable value}) \times 1000 \\ \text{mill levy} &= (\$100,000 \text{ divided by } \$4,000,000) \times 1000 = 25.00 \text{ mills}\end{aligned}$$

- Step E. One mill is equal to 1/10 of a cent or 1/1000 of a dollar. Thus from the example in step D, city taxes are \$2.50 per \$100 of taxable value. For example, if a person has property with a full and true value of \$30,000 his city taxes would be computed as follows:

$$\begin{aligned}\text{taxable value} &= 40\% \times \text{full and true value} \\ \text{taxable value} &= 40\% \times \$30,000 = \$12,000 \\ \text{taxes} &= \text{taxable value} \times (\text{mill levy divided by } 1000) \\ \text{taxes} &= \$12,000 \times 25/1000 = \$300\end{aligned}$$

- Step F. Taxes are due on January 1, of the year following the assessment. One-half of the taxes must be paid by May 1 of the year following the assessment and the remaining half must be paid by November 1, of the year following the assessment. All property taxes are paid to the county treasurer.

EXPLANATION OF THE 1985 STATISTICS BY COUNTY
1985 TAXES PAYABLE IN 1986 ARE BASED ON THE 1985 VALUATION

SCHOOLS

1. Ag and non ag mill levies apply only to "general fund for school districts".
Apply the ag levy against the ag valuation and the non ag levy against non ag valuation.
* These levies include General Fund plus Capital Outlay and Special Education if a levy has been made for these. Due to differences in Adjustment and Bond levies for overlapping school districts, these have not always been included in the stated levies. (If the levy for bond is uniform over the whole school district, then it has been included.)
2. Taxes are the total for both ag and non ag amounts and also includes taxes for any district with a bond or adjustment levy.
* Designates an overlap school district and taxable valuation has been adjusted for school purposes only.

CITIES AND TOWNS

This levy and tax is the total amount for city use only.

TOWNSHIPS

This valuation and tax is the total of all organized townships in the county. (There are eight counties that do not have any organized townships.)

COUNTY

This levy and tax is the total amount for county use only.

SECONDARY ROAD

This is applicable to unorganized townships only.

SUBDISTRICTS OF SOUTH DAKOTA CONSERVANCY DISTRICT

This is a special tax levied and used by the Subdistrict Conservancy Districts only. (Not all counties or part of counties participate.)

TELEPHONE OUTSIDE CORPORATE LIMITS

This carries a special levy and the tax from this goes into County General Fund. This is a tax paid by telephone companies.

SPECIAL ASSESSMENTS

Includes assessments such as sidewalks, curb and gutter, weed mowing, etc.

MOBILE HOMES

This valuation and tax is not included in the above figures, but the tax is apportioned as other taxes and considered as Other Revenue when setting up the budget.

To determine a total mill levy for any given district, you will need to add the ag and/or non ag levy for schools, city, county and any special levy that might apply to that area. In most instances, there will be an ag and non ag levy.

TABLE VII - 1
SUMMARIZATION OF VALUATIONS AND AMOUNT OF TAXES PAYABLE IN 1985
FOR PRINCIPLE CLASSIFICATIONS OF PROPERTY

REAL	TAXABLE VALUATION	TAXES LEVIED
Lands -- AG (1)	2,837,149,068	107,647,307.73
Lands -- NA (2)	1,046,083,839	55,513,308.94
Lots -- AG (3)	19,767,903	859,821.87
Lots -- NA (4)	2,161,903,219	141,696,889.30
Sub-Total:	6,064,904,029	305,717,327.84
RAILROAD	9,770,412	508,426.75
TELEGRAPH	252,494	16,028.08
ELECTRIC LIGHT, POWER, ETC.	276,345,229	14,075,329.24
*TELEPHONE (Within)	105,447,566	6,881,517.23
Sub-Total:	6,456,719,730	327,198,629.14
*TELEPHONE (Without)	44,664,648	1,881,465.51
SPECIAL ASSESSMENTS	— — —	3,027,641.71
GRAND TOTAL:	6,501,384,378	332,107,736.36

SOURCE: The above figures were taken from the 1984 Recapitulation of the Tax List.

*This item is subject to a special levy, and is a direct post to County General.

The above valuations do not include any additional value due to the amending of 10-12-31.1 and 10-11-25, but the amount of additional taxes is included in the above figures for taxes levied.

TABLE VII - 2
LOCAL GOVERNMENT AD VALOREM TAX DOLLAR DISTRIBUTION

	Taxes levied in 1984 payable in 1985	Portion to each Entity out of \$100
COUNTY (Includes Library, Secondary Road, Fire Fighting Purposes, Telephone Outside-General Fund)	78,371,701.11	23.60
CITIES AND TOWNS	43,293,515.30	13.04
SCHOOLS	199,019,086.59	59.93
TOWNSHIPS	6,778,240.97	2.04
CONSERVANCY SUBDISTRICTS	896,476.86	.26
*OTHER SPECIAL DISTRICTS	3,748,702.67	1.13
TOTAL:	332,107,723.50	100.00

*Includes such districts as: Fire, Railroad Authority, Sanitary Sewer, Paving, etc.

STATE SUMMARY

COUNTY

VII - 6. Full and True Values, Taxable Values, Mill Levies, and Taxes

REAL ESTATE CLASSIFICATIONS

		1984 Full & True Value (as certified to County)	1985 Full & True Value (as certified to County)
AG-A	Land classified as agricultural without corporate limits.	6,195,036,560	6,073,430,172
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	156,160,952	159,210,447
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	453,242,219	458,017,444
AG-AC	Land classified as agricultural without corporate limits, under commercial use.	117,711	117,711
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	3,436,646	3,654,878
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	25,799,854	26,676,284
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	5,577,926	5,426,807
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	48,395,128	52,103,581
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	1,374,817	1,408,221
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	4,013,139	3,679,965
NA-C	Platted lots and acreages without corporate limits.	162,203,937	162,082,368
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	566,065,653	561,125,515
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	46,771,920	47,386,955
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	137,775,247	139,525,166
AG-D	City or town lots and acreages classified as agricultural.	16,150,030	15,935,659
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	1,832,188	1,924,993
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	4,211,814	4,441,152
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	298,043	322,249
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	627,288	686,883
NA-D	Lots and acreages in city or town.	558,326,761	573,092,715
NA-D1	Improvements and structures on city or town lots and acreages.	2,971,759,440	3,037,937,399
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	321,696,684	333,145,027
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	1,247,768,266	1,337,432,892
NA-M	Mineral interests.	0	0
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	213,963	268,718
AG-LS01	Improvements and structures classified as agricultural without corporate limits on leased site land.	1,781,896	2,115,262
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.	57,172	50,752
AG-LS02	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.	279,960	264,202
NA-LS1	Improvements and structures within corporate limits on leased site land.	492,713	725,271
NA-LS01	Improvements and structures without corporate limits on leased site land.	10,379,038	10,644,759
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	46,487,043	47,574,350
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	20,417,726	21,837,652
TOTAL (less exemptions)		13,008,751,734	13,082,245,449
EXEMPTIONS		268,721,939	267,932,463

UTILITIES BY CLASSIFICATION - Taxable Value

Railroads	(SDCL 10-38)	9,721,618	10,812,840
Electric Light, Power, Heating, Water, Gas and Pipe Line Co. (SDCL 10-35)		274,812,280	280,802,082
Telephone (within)	(SDCL 10-33)	104,462,982	106,237,612
Telegraph	(SDCL 10-34)	249,636	240,220
Telephone (without)		44,343,004	45,998,696

County taxable percentage for 1984

County taxable percentage for 1985

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VII - 3 PROPERTY TAXES COLLECTED FROM ALL SOURCES
1983 TAXES COLLECTED IN 1984

	County	%	School	%	Township	%	Cities & Towns	%	Sub Dist Cons. Dist	%	Railroad Authority	%	Rural Fire Prot. Dist	%	Total	%
Aurora	593,273.97	98.0	816,774.45	98.6	73,966.16	97.9	122,262.22	98.0	5,871.63	97.7	-	-	-	-	1,612,148.43	98.3
Beadle	1,450,983.08	98.3	4,777,835.16	98.3	180,931.49	98.6	1,700,966.32	98.3	58,830.33	98.5	-	-	-	-	8,169,546.38	98.3
Bennett	486,287.05	94.9	741,155.29	94.3	51,982.58	94.5	64,241.96	91.8	-	-	-	-	-	-	1,343,666.88	94.4
Bon Homme	591,150.11	99.0	1,923,765.97	98.8	134,307.78	99.0	367,916.98	97.9	5,544.49	100.0	-	-	12,001.01	99.6	3,034,686.34	98.7
Brookings	1,541,011.36	95.2	6,755,749.36	95.0	253,302.52	95.4	929,134.67	94.2	6,666.56	95.8	-	-	-	-	9,485,864.47	95.0
Brown	4,085,965.00	98.3	9,920,704.00	98.0	347,138.00	98.2	3,610,631.00	98.1	119,759.00	98.3	-	-	-	-	18,084,197.00	98.1
Brule	600,943.75	98.7	1,103,639.42	98.5	30,554.14	98.9	327,152.33	97.8	4,766.94	99.0	-	-	-	-	2,067,056.58	98.4
Buffalo	141,957.63	96.0	266,316.78	95.5	6,135.85	95.8	-	-	1,254.43	95.7	-	-	3,797.51	93.8	419,462.20	95.6
Butte	710,205.88	92.0	2,149,687.98	93.4	10,037.17	89.7	427,778.84	93.6	-	-	-	-	-	-	3,297,709.87	93.1
Campbell	448,850.76	96.7	707,905.39	96.8	25,188.20	96.7	138,760.44	96.6	14,504.99	96.7	-	-	-	-	1,335,209.78	96.7
Charles Mix	941,414.60	95.7	1,575,702.15	95.4	169,727.10	96.0	322,625.00	95.7	-	-	-	-	-	-	3,009,468.85	95.6
Clerk	731,605.23	97.8	1,496,018.09	97.8	118,998.43	97.6	226,768.16	98.3	35,216.95	97.8	-	-	-	-	2,608,606.86	97.9
Clay	938,917.92	97.1	3,132,795.42	97.1	181,081.44	97.2	402,936.28	96.8	-	-	-	-	27,789.23	97.0	4,683,520.29	97.1
Codington	1,622,687.07	98.0	4,625,236.38	98.6	90,845.53	97.9	1,176,522.01	99.7	4,988.47	98.1	-	-	-	-	7,520,279.46	98.6
Corson	484,417.21	88.4	852,783.56	89.4	86,002.03	87.6	75,893.56	90.9	-	-	-	-	-	-	1,499,096.36	89.0
Custer	576,326.13	96.4	1,382,340.31	93.9	-	-	200,634.23	86.3	3,628.66	95.7	-	-	11,034.73	94.9	2,173,964.06	93.8
Davison	881,640.68	95.9	4,190,812.27	96.8	20,676.30	96.5	1,558,547.85	97.1	12,447.85	96.3	-	-	-	-	6,664,124.95	96.7
Day	849,332.73	97.2	1,995,395.27	96.8	159,737.51	97.1	386,383.20	96.2	36,860.86	97.0	-	-	-	-	3,427,709.57	96.8
Deuel	951,802.97	97.5	1,575,876.55	97.6	150,938.03	97.7	199,237.67	97.7	3,451.60	97.7	-	-	24,310.45	97.6	2,905,617.27	97.6
Dewey	298,149.03	89.8	443,542.22	90.2	-	-	53,841.10	94.5	5,829.79	89.7	-	-	-	-	801,362.14	90.3
Douglas	525,226.91	98.1	981,443.08	91.5	90,490.88	98.3	191,391.97	96.2	3,436.47	98.4	-	-	-	-	1,791,989.31	94.2
Edmunds	617,497.91	97.0	1,563,366.42	96.8	127,459.83	97.1	228,323.46	96.5	33,236.22	97.1	-	-	7,838.68	96.2	2,577,722.52	96.9
Fall River	931,977.12	90.9	1,696,445.20	90.9	13,474.17	96.1	492,903.78	88.8	-	-	-	-	5,452.80	96.1	3,140,253.07	90.6
Shannon	105,960.62	81.4	137,751.74	81.5	-	-	1,718.77	85.9	-	-	-	-	-	-	245,431.13	81.5
Faulk	755,827.96	98.0	1,051,438.83	97.9	34,009.41	98.6	125,773.44	98.1	22,991.89	95.6	-	-	6,853.03	97.8	1,996,894.56	97.9
Grant	1,247,600.99	99.0	3,922,970.44	99.0	176,244.60	98.7	653,045.41	99.1	5,230.92	99.0	-	-	-	-	6,005,092.36	99.0
Gregory	781,960.73	95.6	1,377,755.92	95.9	92,461.12	94.7	268,958.67	97.7	11,155.39	94.7	-	-	-	-	2,532,291.83	95.9
Haakon	396,031.31	96.5	849,974.33	96.4	11,173.10	96.5	102,062.64	96.8	9,093.94	97.8	-	-	1,677.62	99.3	1,370,012.94	96.5
Hamlin	445,927.74	98.0	1,604,223.37	98.0	71,185.16	98.3	176,774.63	98.2	2,659.55	98.0	-	-	-	-	2,300,770.45	98.0
Hand	550,074.25	97.4	1,497,351.49	97.3	123,726.89	97.3	142,821.90	98.1	36,309.74	97.4	-	-	-	-	2,350,284.27	97.4
Hanson	468,398.28	98.0	1,020,419.21	96.9	78,654.49	98.1	102,653.03	99.3	3,584.75	98.0	-	-	-	-	1,673,709.76	97.4
Harding	520,522.76	98.2	538,338.17	98.0	-	-	55,179.55	99.1	-	-	-	-	-	-	1,114,040.48	98.2
Hughes	1,287,590.50	90.9	3,989,960.13	97.5	4,461.18	99.4	760,135.60	96.2	53,151.52	91.0	-	-	40,838.01	81.8	6,136,136.94	95.7

PROPERTY TAXES COLLECTED FROM ALL SOURCES
1983 TAXES COLLECTED IN 1984

County	%	School	%	Township	%	Cities & Towns	%	Sub Dist Cons. Dist	%	Railroad Authority	%	Rural Fire Prot. Dist	%	Total	%
Hutchinson	1,141,421.03	99.6	2,481,316.46	98.7	193,954.10	98.7	581,996.51	99.1	12,630.86	98.7	—	11,034.89	98.9	4,422,353.85	98.7
Hyde	283,045.19	97.1	616,724.24	97.2	45,744.32	96.7	105,056.30	98.5	15,861.80	97.1	—	—	—	1,066,431.85	97.2
Jackson	421,632.76	96.5	532,811.31	96.4	82,130.89	96.5	53,568.15	94.8	3,320.21	97.5	—	—	—	1,093,463.32	96.4
Jerauld	454,035.40	97.0	637,400.30	97.0	28,218.72	96.9	106,456.81	96.7	3,427.81	97.1	—	2,784.93	95.2	1,232,323.97	96.9
Jones	485,975.28	99.8	614,724.10	99.9	49,600.98	99.8	54,800.48	99.6	9,310.20	99.7	—	13,500.50	99.9	1,227,911.54	99.9
Kingsbury	684,663.68	98.1	1,948,603.16	97.9	176,478.65	99.5	356,275.24	97.3	2,629.53	98.1	—	—	—	3,168,650.26	98.0
Lake	936,800.18	97.1	2,903,804.82	97.0	234,220.58	97.2	413,070.00	96.8	3,704.00	97.7	—	—	—	4,491,599.58	97.0
Lawrence	2,088,367.91	95.7	4,871,014.75	95.7	—	—	1,377,682.34	95.3	—	—	—	—	—	8,337,065.00	95.7
Lincoln	1,459,807.60	97.7	4,519,686.94	97.5	310,024.79	98.0	754,552.48	97.0	4,569.88	100.0	—	—	—	7,048,641.69	97.5
Lyman	435,763.45	98.0	1,154,097.12	97.9	84,539.45	98.8	131,692.49	96.5	13,254.27	98.0	—	21,044.70	98.1	1,840,391.48	97.8
McCook	875,072.50	96.7	1,846,026.75	96.6	228,646.37	96.9	275,873.86	97.6	—	—	—	—	—	3,225,619.48	96.7
McPherson	1,015,611.87	99.9	1,201,575.03	97.7	16,740.53	97.6	246,329.80	95.7	33,731.03	99.8	—	7,447.05	96.5	2,521,435.31	98.4
Marshall	720,602.36	98.2	1,599,981.02	97.8	143,737.21	98.5	190,929.93	97.1	22,515.42	99.0	17,574.43	—	—	2,695,340.37	97.9
Meade	1,366,940.74	94.3	3,905,052.53	94.0	10,382.95	100.0	598,758.29	94.2	—	—	—	5,969.49	92.0	5,887,104.00	94.1
Mellette	409,928.39	95.7	412,322.51	94.8	18,022.19	88.7	14,400.98	87.8	4,285.39	95.8	—	—	—	858,959.46	94.9
Miner	749,295.20	96.3	915,920.31	96.6	131,316.22	96.4	127,909.61	96.3	2,812.68	95.8	—	—	—	1,927,254.02	96.4
Minnehaha	6,177,308.08	96.9	32,806,690.70	96.9	216,771.53	97.1	11,416,630.08	96.9	23,256.53	97.0	—	—	—	50,640,656.92	96.9
Moody	944,579.42	98.0	2,119,599.81	97.8	255,974.93	97.7	272,895.05	97.8	3,601.70	97.7	—	31,383.02	97.7	3,628,033.93	97.9
Pennington	5,891,903.91	96.2	18,674,016.81	95.4	282,516.29	94.8	3,952,327.44	96.7	35,748.06	95.9	—	68,863.49	95.2	28,905,376.00	95.7
Perkins	861,951.70	98.3	1,853,083.08	98.2	185,209.74	97.6	419,250.81	98.8	22,222.78	98.1	—	—	—	3,341,718.11	98.3
Potter	562,831.24	99.1	1,155,461.28	98.8	16,915.88	99.4	254,037.78	97.7	23,822.50	99.1	—	1,603.72	100.0	2,014,672.40	98.8
Roberts	1,187,943.67	95.5	2,290,888.28	95.5	231,564.92	96.6	278,788.70	98.7	—	—	—	—	—	3,989,185.57	95.8
Sanborn	600,251.23	98.8	674,815.93	98.3	99,931.58	99.3	78,839.16	92.4	—	—	—	10,250.38	98.9	1,464,088.28	98.2
Spink	1,453,296.36	96.5	2,429,250.24	94.7	213,955.24	96.9	450,588.68	96.2	—	—	—	—	—	4,547,090.52	95.5
Stanley	397,604.50	97.6	798,164.75	97.3	10,402.59	98.2	195,625.36	94.7	—	—	—	—	—	1,401,797.20	97.0
Sully	697,842.58	93.6	1,063,040.40	95.1	60,744.87	93.7	61,441.49	96.9	25,052.41	93.8	—	—	—	1,908,121.75	94.5
Tripp	1,003,876.89	96.0	1,653,509.34	95.9	118,575.71	96.4	431,864.67	94.9	18,044.17	95.7	—	—	—	3,225,870.78	95.8
Todd	256,241.05	90.3	365,754.09	89.8	—	—	614.54	86.8	—	—	—	—	—	622,609.68	90.0
Turner	856,909.15	97.5	2,571,976.64	97.3	265,219.91	93.5	373,873.83	95.1	—	—	—	—	—	4,067,979.53	96.9
Union	1,254,042.11	95.6	2,696,366.76	95.2	339,157.85	97.0	476,999.61	91.7	4,657.18	92.9	—	55,618.18	99.7	4,826,841.69	95.1
Walworth	715,339.78	97.9	1,726,957.25	97.4	—	—	574,598.92	97.2	23,928.53	97.9	—	4,587.90	88.6	3,045,412.38	97.5
Yankton	1,111,491.00	95.7	4,493,246.00	97.1	77,990.00	96.4	706,430.00	97.4	15,889.00	97.0	—	—	—	6,405,046.00	96.8
Ziebach	246,441.91	94.2	435,315.12	95.2	54,870.52	95.3	14,833.94	95.5	5,037.76	95.3	—	—	—	756,499.25	94.9
TOTALS:	65,310,337.36		178,634,672.18		7,098,450.60		40,942,970.00		833,786.64		17,574.43	375,681.32		293,213,472.53	

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		Population	1984		City Levy	City Tax	County Levy	County Tax	Subdistrict	Subdistrict	School Levy	School Tax	Total Levy	Total Tax
			Taxable Valuation						Cons.	Cons.				
Aberdeen	N	25,007	146,679,480	23.51	3,448,434.57	12.02	1,763,087.35	.23	33,736.28	41.79	6,129,735.47	77.55	11,374,993.67	
Agar	A	150	18,640	7.10	132.34	12.67	236.17	.23	4.29	3.07	57.22	23.07	430.02	
	N		403,658	7.10	2,865.97	12.67	5,114.35	.23	92.84	3.07	1,239.23	23.07	9,312.39	
Akaska	A		32,355	19.94	645.16	8.98	290.55	.17	5.50	12.53	405.41	41.62	1,346.63	
	N	49	208,326	19.94	4,154.02	8.98	1,870.77	.17	35.42	16.00	3,333.22	45.09	9,393.43	
Albee	A		2,298	0	0	10.24	23.53	0	0	22.43	51.54	32.67	75.07	
	N	23	28,565	0	0	10.24	292.51	0	0	31.98	913.51	42.22	1,206.02	
Alcester	N	885	4,782,990	20.43	97,716.49	8.80	42,090.31	.10	478.30	26.43	126,414.43	55.76	266,699.53	
Alexandria	A		13,439	32.59	437.98	12.97	174.30	.15	2.02	19.68	264.48	65.39	878.78	
	N		1,648,918	32.59	53,738.24	12.97	21,386.47	.15	247.34	29.64	48,873.93	75.35	124,245.98	
Alpena	A		58,529	29.96	1,753.53	18.22	1,066.40	.18	10.54	25.45	1,489.56	73.81	4,320.03	
	N	286	408,754	29.96	12,246.27	18.22	7,447.50	.18	73.58	41.34	16,897.89	89.70	36,865.24	
Altamont	A		43,456	8.35	362.86	19.42	843.92	.12	5.21	27.26	1,184.61	55.15	2,396.60	
	N	58	70,286	8.35	586.89	19.42	1,364.95	.12	8.43	38.88	2,732.72	66.77	4,692.99	
Andover	A		1,430	30.12	44.62	12.30	17.59	.22	.31	22.66*	36.51	65.30	89.03	
	N	139	381,828	30.12	11,913.03	12.30	4,696.48	.22	84.00	34.61*	11,980.70	77.25	28,674.21	
Arlington (Brookings)	A		44,873	14.45	648.41	10.73	481.49	.11	4.94	26.91	1,207.53	52.20	2,342.37	
	N	3	162,739	14.45	2,351.58	10.73	1,746.19	.11	17.90	39.37	6,407.03	64.66	10,522.70	
Arlington (Kingsbury)	A		71,263	14.45	1,029.75	10.73	764.65	.11	7.84	26.91	1,917.69	52.20	3,719.93	
	N	950	4,359,718	14.45	62,997.93	10.73	46,779.77	.11	479.57	39.37	171,642.10	64.66	281,899.37	
Armour	A		28,198	37.02	1,043.89	13.80	389.13	.09	2.54	22.66	638.97	73.57	2,074.53	
	N	818	3,001,067	37.02	111,099.50	13.80	41,414.72	.09	270.10	34.74	104,257.08	85.65	257,041.40	
Artas	N	43	65,849	16.71	1,100.34	11.78	775.70	.19	12.51	11.87*	1,174.22	40.55	3,062.77	
Artesian	A		6,570	32.51	213.59	22.55	148.15	0	0	20.98	137.34	76.04	499.58	
	N	224	393,272	32.51	12,785.27	22.55	8,868.28	0	0	30.21	11,880.75	85.27	33,534.30	
Ashton	A		17,438	18.00	313.88	13.80	240.84	.26	4.53	20.39	355.56	52.45	914.61	
	N	154	426,766	18.00	7,681.79	13.80	5,889.37	.26	110.86	29.85	12,738.97	61.91	28,421.09	
Astoria	N	154	349,058	31.52	11,002.31	18.94	6,611.16	.12	41.89	21.00	7,330.22	71.58	24,985.58	
Aurora	A		15,947	18.80	299.80	10.73	171.11	.11	1.75	31.11	496.11	60.75	968.77	
	N	507	2,117,493	18.80	39,808.87	10.73	22,720.70	.11	232.92	46.72	98,929.27	76.36	161,691.76	
Avon	A		10,210	31.22	318.76	11.83	120.78	.12	1.23	25.86	264.03	69.03	704.80	
	N	567	2,259,169	31.22	71,467.86	11.83	27,080.87	.12	274.70	38.56	88,270.36	81.73	187,093.79	
Badger	A		91,226	0	0	10.27	936.89	.10	9.12	26.91	2,454.89	37.28	3,400.90	
	N	97	372,442	0	0	10.27	3,824.98	.10	37.24	39.37	14,663.04	49.74	18,525.26	

* Andover A due to adjustment for overlapping school district only, this levy is applied against 1,170 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 346,163 taxable value to determine school tax dollars

* Artas N due to adjustment for overlapping school district only, this levy is applied against 98,923 taxable value to determine school tax dollars

TABLE VII - 4
1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		1984		City	City	County	County	Subdistrict	Subdistrict	School	School	Total	Total
		Taxable	Population	Levy	Tax	Levy	Tax	Cons	Cons	Levy	Tax	Levy	Tax
Bakie	A	10,305		15.92	164.06	8.65	89.14	.10	1.03	32.09	330.69	56.76	554.92
	N	2,553,204	688	15.92	40,647.01	8.65	22,085.21	.10	255.32	47.06	120,153.78	71.72	183,141.32
Bancroft	A	4,613		13.57	62.60	10.27	47.38	.10	.46	26.08	120.31	50.02	230.75
	N	144,514	41	13.57	1,961.05	10.27	1,484.16	.10	14.45	27.83	5,755.99	63.77	9,215.65
Batesland	N	83,471	163	23.96	1,999.97	18.33	1,530.02	0	0	30.22	2,522.49	72.51	6,052.48
Belle Fourche	N	20,359,709	4,692	20.84	424,296.34	12.81	260,807.87	0	0	49.07	999,050.92	82.72	1,684,155.13
Belvidere	A	15,765		39.75	626.66	20.97	330.59	.14	2.21	15.26	240.57	76.12	1,200.03
	N	135,215	80	39.75	5,374.80	20.97	2,835.46	.14	18.93	20.53	2,775.96	81.39	11,005.15
Beresford (Lincoln)	A	29,866		8.67	258.94	9.51	284.03	.09	2.69	19.96	596.13	38.23	1,141.79
	N	1,984,454	361	8.67	17,205.22	9.51	18,872.16	.09	178.60	27.07	53,719.17	45.34	89,975.15
Beresford (Union)	A	50,285		8.67	435.97	8.80	442.51	.10	5.03	19.96	1,003.69	37.53	1,887.20
	N	9,809,344	1,504	8.67	35,047.01	8.80	86,322.23	.10	960.93	27.07	265,538.94	44.64	437,889.11
Big Stone	A	7,032		19.61	137.90	10.24	72.01	0	0	28.49	200.34	58.34	410.25
	N	2,402,167	672	19.61	47,106.49	10.24	24,598.19	0	0	42.74	102,668.62	72.59	174,373.30
Bison	A	35,190		31.35	1,103.21	8.46	297.71	.10	3.52	20.76	730.54	60.67	2,134.98
	N	1,778,980	457	31.35	55,771.02	8.46	15,050.17	.10	177.90	31.15	55,415.23	71.06	126,414.32
Bhunt	A	57,238		17.63	1,009.11	8.81	504.27	.36	20.61	25.21*	892.89	52.01	2,426.88
	N	1,832,438	424	17.63	32,323.51	8.81	16,152.59	.36	660.04	37.75*	53,877.06	64.55	103,013.20
Bonesteel	N	830,182	331	44.70	37,109.14	17.86	14,827.05	.15	124.53	43.53	36,137.82	106.24	88,198.54
Bowdle	A	8,975		22.95	205.98	5.97	53.58	.19	1.71	19.78	177.53	48.89	438.80
	N	2,950,262	644	22.95	67,708.51	5.97	17,613.06	.19	580.55	25.31	74,671.13	54.42	160,553.25
Box Elder	A	43,433		18.60	807.85	14.01	608.50	2.13	92.51	31.00	1,346.42	65.74	2,855.28
	N	7,377,441	3,186	18.60	137,220.40	14.01	103,357.95	2.13	15,713.95	47.00	346,729.73	81.74	603,032.03
Bradley	A	8,765		20.40	178.81	12.33	108.07	.28	2.45	18.86	165.31	51.87	454.64
	N	242,628	134	20.40	4,949.61	12.33	2,991.60	.28	67.94	27.64	6,706.24	60.65	14,715.39
Brandon	A	150,310		9.40	1,412.91	8.65	1,900.18	.10	15.03	33.06	4,969.25	51.21	7,697.37
	N	14,886,572	2,590	9.40	139,933.78	8.65	128,768.85	.10	1,488.66	49.06	730,335.22	67.21	1,000,526.51
Brandt	A	86,262		24.07	2,076.33	18.94	1,633.80	.12	10.35	27.26	2,351.50	70.39	6,071.98
	N	283,462	129	24.07	6,822.93	18.94	5,268.77	.12	34.02	38.88	11,021.00	82.01	23,246.72
Brentford	A	19,817		13.08	259.21	13.80	273.47	.26	5.15	20.39	404.07	47.53	941.90
	N	249,183	91	13.08	3,259.31	13.80	3,438.73	.26	64.79	29.85	7,438.11	56.99	14,200.94
Bridgewater	A	52,275		17.66	923.18	11.94	624.16	0	0	21.21	1,108.75	50.81	2,656.09
	N	3,181,605	653	17.66	56,187.14	11.94	37,988.36	0	0	31.89	101,461.38	61.49	195,636.88
Bristol	A	8,590		19.62	168.54	12.30	105.66	.22	1.89	19.65	168.79	51.79	444.88
	N	2,000,718	445	19.62	39,284.09	12.30	24,608.83	.22	440.16	26.92	53,859.33	59.06	118,162.41
Britton	N	5,545,901	1,590	31.33	173,743.68	14.87	82,463.09	.43	2,384.61	29.28	162,375.20	75.91	420,966.58

* Bhunt A due to adjustment for overlapping school district only, this levy is applied against 35,415 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 1,427,207 taxable value to determine school tax dollars

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		1984					Subdistrict	Subdistrict				
	Population	Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Cons Levy	Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Broadland 2-1	A	27,282	25.01	682.32	11.49	313.47	.42	11.46	22.17	604.84	59.09	1,612.09
	N	49	116,842	25.01	2,922.22	11.49	1,342.51	.42	49.07	3,959.78	70.81	8,273.58
Broadland 2-5	A	7,813	25.01	195.40	11.49	89.77	.42	3.28	22.90	178.92	59.82	467.37
	N		5,151	25.01	128.83	11.49	59.18	.42	2.16	183.99	72.64	374.16
Brookings	A	363,849	7.51	2,732.51	10.73	3,904.10	.11	40.02	31.11	11,319.34	49.46	17,995.97
	N	14,951	83,537,030	7.51	627,363.10	10.73	896,352.33	.11	9,189.07	3,902,850.04	65.07	5,435,754.54
Bruce	A	39,988	37.30	1,491.55	10.73	429.07	.11	4.40	33.74	1,349.20	81.88	3,274.22
	N	254	907,576	37.30	33,852.58	10.73	9,738.29	.11	99.83	44,752.57	97.45	88,443.27
Bryant	A	8,640	26.67	230.43	6.79	58.67	.10	.86	27.84	240.54	61.40	530.50
	N	388	997,191	26.67	26,595.08	6.79	6,770.93	.10	99.72	43,716.85	77.40	77,182.58
Buffalo	N	447	1,451,385	30.19	43,817.31	16.50	23,947.85	0	0	30,116.24	67.44	97,881.40
Buffalo Gap	N	186	575,275	5.22	3,002.94	14.71	8,462.30	.10	57.53	29,320.73	67.09	40,843.50
Burke	A		1,530	27.51	42.09	17.86	27.33	.15	.23	49.46	77.85	119.11
	N	846	2,259,172	27.51	62,149.82	17.86	40,348.81	.15	338.88	109,185.78	93.85	212,023.29
Bushnell	A		58,032	4.66	170.43	10.73	622.68	.11	6.38	1,805.38	46.61	2,704.87
	N	76	210,002	4.66	978.61	10.73	2,253.32	.11	23.10	9,811.29	62.22	13,066.32
Butler	A		47,065	18.68	879.17	12.30	578.90	.22	10.35	924.83	50.85	2,393.25
	N	22	27,871	18.68	520.63	12.30	342.81	.22	6.13	750.29	58.12	1,619.86
Camp Crook	N	91	85,332	37.06	3,162.40	16.50	1,407.98	0	0	1,770.64	74.31	6,341.02
Canistota	A		19,587	17.38	340.42	11.94	233.87	0	0	388.41	49.15	952.70
	N	626	3,017,775	17.38	52,448.93	11.94	36,032.23	0	0	87,002.45	58.15	175,483.61
Canova	A		13,403	44.99	603.00	13.43	180.00	.06	.80	206.94	73.92	990.74
	N	194	503,799	44.99	22,665.92	13.43	6,766.02	.06	30.23	10,443.75	79.21	39,905.92
Canton	A		121,016	19.82	2,398.54	9.51	1,150.86	.09	10.89	3,075.02	54.83	6,635.31
	N	2,868	16,126,635	19.82	319,629.91	9.51	153,364.30	.09	1,451.40	599,588.29	66.60	1,074,033.90
Carter	A		210,365	1.84	387.07	13.36	2,810.48	.20	42.07	4,962.51	38.99	8,202.13
	N		3,045	1.84	5.60	13.36	40.68	.20	.61	108.37	50.99	155.26
Carthage	A		81,864	21.31	1,744.52	13.43	1,099.43	.10	8.19	576.32	41.88	3,428.46
	N	274	920,103	21.31	19,607.39	13.43	12,356.98	.10	92.01	6,477.53	41.88	38,533.91
Castlewood	A		38,532	18.63	717.85	6.79	261.63	.10	3.85	913.59	49.23	1,896.92
	N	557	1,697,027	18.63	31,615.61	6.79	11,522.81	.10	169.70	55,017.62	57.94	98,325.74
Cavour	A		10,095	15.00	151.43	11.49	115.99	.21	2.12	256.31	52.09	525.85
	N	117	488,213	15.00	7,323.20	11.49	5,609.57	.21	102.52	19,665.22	66.98	32,700.51
Centerville	A		40,355	28.25	1,140.03	12.53	505.65	0	0	794.59	60.47	2,440.27
	N		3,481,586	28.25	98,354.80	12.53	43,624.27	0	0	95,952.51	68.34	237,931.58
Central City	N	232	496,694	0	0	14.68	7,291.47	2.56	1,271.54	18,213.77	53.91	26,776.78
Chamberlain	A		25,278	25.78	651.67	11.44	298.18	.12	3.03	563.19	59.62	1,507.07
	N	2,258	10,810,359	25.78	278,691.06	11.44	123,670.51	.12	1,297.24	319,554.21	66.90	723,213.02

* Buffalo Gap N due to adjustment for overlapping school district only, this levy is applied against 623,950 taxable value to determine school tax dollars

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		Population	1984 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Chancellor	A		8,840	19.96	176.45	12.53	110.77	0	0	29.34	259.37	61.83	546.59
	N		1,117,877	19.96	22,312.82	12.53	14,007.00	0	0	43.56	48,694.72	76.05	85,014.54
Chelsea	A		2,902	36.54	106.04	13.68	39.70	.30	.87	20.77	60.27	71.29	206.88
	N	38	92,874	36.54	3,393.62	13.68	1,270.52	.30	27.86	32.06	2,977.54	82.58	7,669.54
Claire City	A		6,270	13.72	1,274.23	17.02	1,580.72	1.00	92.87	30.58	2,840.09	62.32	5,787.91
	N	87	285,203	13.72	3,912.99	17.02	4,854.16	1.00	285.20	46.45	13,247.68	78.19	22,300.03
Claremont	A		5,435	19.96	108.48	12.18	66.20	.23	1.25	25.34*	116.25	57.71	292.19
	N	168	523,493	19.96	10,448.92	12.18	6,376.14	.23	120.40	39.35*	17,596.49	71.72	34,541.95
Clark	A		19,920	36.10	719.11	12.33	245.61	.28	5.58	18.86	375.69	67.57	1,345.99
	N	1,312	4,901,282	36.10	176,936.28	12.33	60,432.81	.28	1,372.36	27.64	135,471.43	76.35	374,212.88
Clear Lake	A		71,654	33.21	2,379.63	18.94	1,357.13	.12	8.60	24.26	1,738.33	76.53	5,483.69
	N	1,310	4,865,914	33.21	161,597.00	18.94	92,160.41	.12	583.91	35.88	174,589.00	88.15	423,930.32
Colman	A		92,950	8.78	816.10	13.59	1,263.19	.11	10.22	33.64	3,126.84	56.12	5,216.35
	N	501	2,070,490	8.78	18,178.90	13.59	28,137.96	.11	227.75	49.31	102,095.86	71.79	148,640.47
Colome	N	365	936,225	42.19	39,499.33	13.36	12,507.97	.20	187.25	38.83	36,353.62	94.58	88,548.17
Colton	A		36,581	9.42	344.59	8.65	316.43	.10	3.66	28.72	1,050.61	46.89	1,715.29
	N	757	3,001,057	9.42	28,269.96	8.65	25,959.14	.10	300.11	40.24	120,762.53	58.41	175,291.74
Columbia	A		69,294	21.40	1,482.89	12.52	867.56	.23	15.94	22.66	1,570.20	56.81	3,936.59
	N	153	631,591	21.40	13,516.05	12.52	7,907.52	.23	145.27	34.61	21,859.36	68.76	43,428.20
Conde	A		9,049	25.89	234.28	13.80	124.88	.26	2.35	14.63	132.39	54.58	493.90
	N	259	875,183	25.89	22,658.49	13.80	12,077.53	.26	227.55	18.49	16,182.13	58.44	51,145.70
Corona	A		13,957	27.40	382.42	17.02	237.55	.50	6.98	26.22	365.95	71.14	992.90
	N	126	247,606	27.40	6,734.40	17.02	4,214.25	.50	123.80	42.22	10,453.93	87.14	21,576.38
Corsica	N	585	2,438,992	28.51	69,535.66	13.80	33,658.09	.09	219.51	39.07	95,291.42	81.47	198,704.68
Cottonwood	A		11,140	5.00	55.70	18.09	201.52	.14	1.56	28.82*	211.97	52.05	470.75
	N	4	15,745	5.00	78.73	18.09	284.83	.14	2.20	43.11*	754.86	66.34	1,120.62
Cresbard	A		20,588	26.07	536.73	13.68	281.64	.30	6.18	20.77	427.61	60.82	1,252.16
	N	223	564,523	26.07	14,717.11	13.68	7,722.67	.30	169.36	32.06	18,098.61	72.11	40,707.75
Crooks	A		51,167	12.54	641.63	8.65	442.59	.10	5.12	28.72	1,469.52	50.01	2,558.86
	N	598	2,866,104	12.54	35,940.94	8.65	24,791.80	.10	286.61	40.24	115,332.02	61.53	176,351.37
Custer	N	1,830	10,410,885	23.91	248,924.26	14.71	153,144.12	.10	1,041.09	34.51	359,279.64	73.23	762,389.11
Dallas	A		1,560	35.78	55.82	17.86	27.86	.15	.23	26.98	42.09	80.77	126.00
	N	197	336,550	35.78	12,041.76	17.86	6,010.78	.15	50.48	41.31	13,902.88	95.10	32,005.90

- * Claremont A due to adjustment for overlapping school district only, this levy is applied against 4,588 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 447,179 taxable value to determine school tax dollars
* Cottonwood A due to adjustment for overlapping school district only, this levy is applied against 7,355 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 17,510 taxable value to determine school tax dollars

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		Population	1984	City	City	County	County	Subdistrict	Subdistrict	School	School	Total	Total
			Taxable Valuation										
				Levy	Tax	Levy	Tax	Cons Levy	Cons Tax	Levy	Tax	Levy	Tax
Dante	A		6,630	34.02	225.55	17.50	116.03	.15	.99	23.31	154.55	74.98	497.12
	N	83	174,020	34.02	5,920.16	17.50	3,045.35	.15	26.10	31.83	5,539.06	83.50	14,530.67
Davis	A		20,280	8.56	173.60	12.53	254.11	0	0	19.62	397.89	40.71	825.60
	N		290,830	8.56	2,489.50	12.53	3,644.10	0	0	28.62	8,323.55	49.71	14,457.15
Deadwood	N	2,035	12,254,159	23.82	291,894.07	14.68	179,891.05	2.56	31,370.65	38.67	449,360.01	77.73	952,515.78
Dell Rapids	A		57,248	19.86	1,136.95	8.65	495.20	.10	5.72	33.72	1,930.40	62.33	3,568.27
	N	2,390	10,893,931	19.86	216,353.47	8.65	94,232.50	.10	1,089.39	40.24	438,371.78	68.85	750,047.14
Delmont	A		33,244	45.00	1,495.98	13.80	458.77	.09	2.99	20.70	688.15	79.59	2,645.89
	N	284	717,101	45.00	32,269.55	13.80	9,895.99	.09	84.54	30.48	21,857.24	89.37	64,087.32
DeSmet	A		24,446	26.17	639.75	10.27	251.06	.10	2.44	26.08	637.55	62.62	1,530.80
	N	1,227	5,267,866	26.17	137,860.05	10.27	54,100.98	.10	526.79	39.83	209,819.10	76.37	402,306.92
Dimock	N		760,362	7.89	5,999.26	12.31	9,360.06	.14	106.45	30.41	23,122.61	50.75	38,588.38
Doland	A		34,382	38.22	1,314.08	13.80	474.47	.26	8.94	21.23	729.93	73.51	2,527.42
	N	381	1,185,795	38.22	45,320.97	13.80	16,363.93	.26	308.31	33.59	39,830.75	85.87	101,823.96
Dolton	A		13,810	38.76	535.28	12.53	173.04	0	0	28.93	399.52	80.22	1,107.84
	N		121,483	38.76	4,708.68	12.53	1,522.18	0	0	42.40	5,272.36	94.69	11,503.22
Draper	A		58,170	29.07	1,691.00	15.20	884.18	.13	7.56	18.63	1,083.71	63.03	3,666.45
	N	138	457,753	29.07	13,306.88	15.20	6,957.85	.13	59.51	24.79	11,347.70	69.19	31,671.94
Dupree	A		9,880	32.00	316.16	16.97	167.66	.17	1.68	30.20	298.38	79.34	783.88
	N	562	486,148	32.00	15,556.74	16.97	8,249.93	.17	82.65	45.56	22,148.90	94.70	46,038.22
Eagle Butte	A		10,061	15.87	159.67	20.37	204.94	.18	1.81	21.16	212.89	57.58	579.31
	N	435	872,038	15.87	13,839.24	20.37	17,763.41	.18	156.97	32.80	28,602.85	69.22	60,362.47
Eden	A		1,038	8.14	8.45	14.87	15.44	.22	.23	25.35*	35.59	48.58	59.71
	N	142	398,204	8.14	3,241.38	14.87	5,921.29	.22	87.60	39.67*	22,117.65	62.90	31,367.92
Edgemont	A		1,785	24.41	43.57	13.06	23.31	0	0	20.62	36.81	58.09	103.69
	N	1,468	7,446,137	24.41	181,760.20	13.06	97,246.55	0	0	26.28	195,884.48	63.75	474,691.23
Egan	A		18,281	36.76	672.01	13.59	248.44	.11	2.01	24.76	452.64	75.22	1,375.10
	N	248	711,767	36.76	26,164.55	13.59	9,672.91	.11	78.29	38.05	27,082.73	88.51	62,998.48
Elk Point	A		86,417	16.54	1,429.34	8.80	760.47	.10	8.64	23.16	2,001.42	48.60	4,199.87
	N	1,661	8,818,745	16.54	145,862.04	8.80	77,604.96	.10	881.87	33.85	298,514.52	59.29	522,863.39
Elkton	A		86,814	23.53	2,042.73	10.73	931.51	.11	9.55	33.02	2,866.60	67.39	5,850.39
	N	632	2,508,739	23.53	59,030.63	10.73	26,918.77	.11	275.96	48.07	120,595.08	82.44	206,820.44
Emery	A		5,080	40.92	207.87	13.30	67.56	.15	.76	23.81	120.95	78.18	397.14
	N		1,563,410	40.92	55,790.74	13.30	18,133.35	.15	204.51	33.14	45,183.41	87.51	119,312.01
Erwin	A		17,351	8.17	141.76	10.27	173.19	.10	1.74	25.97	450.61	44.51	772.30
	N	65	227,530	8.17	1,858.92	10.27	2,336.73	.10	22.75	38.82	8,832.71	57.36	13,051.11

* Eden
A due to adjustment for overlapping school district only, this levy is applied against 1,404 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 557,841 taxable value to determine school tax dollars

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		Population	1984		City Levy	City Tax	County Levy	County Tax	Subdistrict		School Levy	School Tax	Total Levy	Total Tax
			Taxable Valuation	City Levy					Cons Levy	Cons Tax				
Estelline	A		14,222	38.97	554.23	6.48	92.16	.10	1.42	24.41	347.16	69.96	994.97	
	N	719	1,767,236	38.97	68,869.19	6.48	11,451.89	.10	176.72	34.08	60,227.40	79.63	140,726.00	
Ethan	N	351	1,648,099	13.96	23,007.46	10.04	16,546.91	.09	148.33	23.10	38,071.09	47.19	77,773.79	
Eureka	N	1,349	9,875,385	16.34	161,363.84	10.13	100,037.68	.12	1,185.05	11.87	117,220.86	38.46	379,807.43	
Fairburn	N	41	163,485	18.35	2,999.95	14.31	2,339.47	.10	16.35	34.51	5,641.87	67.27	10,997.64	
Fairfax	N	226	313,951	45.00	14,127.80	17.86	5,607.16	.15	47.09	43.53	13,666.29	106.54	33,448.34	
Fairview	N	90	394,380	8.47	3,340.40	9.51	3,750.55	.09	35.49	37.18	14,663.05	55.25	21,789.49	
Faith	N	576	2,438,752	0	0	9.76	23,802.22	0	0	44.76	109,158.54	54.52	132,960.76	
Farmer	A		39,157	3.03	118.65	13.30	520.79	.15	5.87	22.83	893.95	39.31	1,539.26	
	N		26,895	3.03	81.49	13.30	357.70	.15	4.03	32.79	881.89	49.27	1,315.11	
Faulton	A		17,844	35.57	634.71	13.68	244.11	.54	9.84	21.67	386.68	71.46	1,275.14	
	N	947	2,849,641	35.57	101,361.73	13.68	38,983.09	.54	1,538.81	34.00	96,887.79	83.79	238,771.42	
Flandreau	A		20,754	27.05	561.40	13.59	282.05	.11	2.28	28.21	585.47	68.96	1,431.20	
	N	2,114	8,574,307	27.05	231,935.00	13.59	116,524.83	.11	943.17	42.06	360,635.35	82.81	710,038.35	
Florence	A		29,430	13.89	406.78	9.61	282.82	.07	2.06	24.50	721.04	48.07	1,414.70	
	N	190	770,728	13.89	10,705.41	9.61	7,406.70	.07	53.95	35.43	27,306.89	59.00	45,473.95	
Fort Pierre	A		148,327	30.38	4,506.17	11.49	1,704.28	0	0	17.11	2,537.87	58.98	8,748.32	
	N	1,789	6,589,025	30.38	200,174.58	11.49	75,707.90	0	0	26.22	172,764.24	68.09	448,648.72	
Frankfort	A		36,875	14.97	552.02	13.80	508.88	.48	17.70	27.55	1,015.91	56.80	2,094.51	
	N	209	564,137	14.97	8,445.13	13.80	7,785.09	.48	270.79	40.92	23,084.49	70.17	39,585.50	
Frederick	A		49,524	26.94	1,334.18	12.18	603.20	.23	11.39	24.70	1,223.24	64.05	3,172.01	
	N	303	1,359,508	26.94	36,025.15	12.18	16,558.81	.23	312.69	35.52	48,289.72	74.87	101,786.87	
Freeman	N	1,462	7,831,714	19.69	154,205.45	11.96	93,667.30	.14	1,096.44	29.20	228,686.05	60.99	477,656.24	
Fruitdale	N	88	180,423	2.22	400.54	13.56	2,446.54	0	0	49.07	8,853.36	64.85	11,700.44	
Fulton	A		71,863	30.48	2,190.38	13.30	955.78	.15	10.78	23.83	1,712.50	66.76	4,869.44	
	N		214,420	30.48	6,535.52	13.30	2,851.79	.15	32.16	32.79	7,030.83	76.72	16,450.30	
Garden City	A		22,765	10.94	249.05	12.33	280.69	.28	6.37	18.86	429.35	42.41	965.46	
	N	95	545,362	10.94	7,060.26	12.33	7,957.31	.28	180.70	27.64	17,837.81	51.19	33,036.08	
Garretson	A		64,229	27.29	1,762.81	8.65	555.58	.10	6.42	27.64	1,775.29	63.68	4,090.10	
	N	961	3,925,734	27.29	107,133.28	8.65	33,957.60	.10	392.57	40.70	159,777.37	76.74	301,260.82	
Gary	A		15,920	26.34	419.33	18.94	801.52	.12	1.91	26.32	419.01	71.72	1,141.77	
	N	354	762,270	26.34	20,078.19	18.94	14,437.39	.12	91.47	42.00	32,015.34	87.40	86,822.39	
Gayville	N	407	1,724,026	9.86	16,998.90	7.31	12,602.63	.13	224.12	30.92	53,306.88	48.22	83,132.53	
Geddes	A		7,198	28.42	204.57	17.50	125.97	.15	1.08	29.45	211.98	75.52	543.60	
	N	303	696,428	28.42	19,792.48	17.50	12,187.49	.15	104.46	45.45	31,652.65	91.52	63,737.28	
Gettysburg	A		200,929	23.88	4,758.00	10.95	2,200.17	.28	56.26	26.55	5,334.66	61.46	12,349.09	
	N	1,623	7,444,951	23.88	176,296.44	10.95	81,522.21	.28	2,084.59	40.68	302,860.61	75.59	562,763.85	
Glenham	A		10,185	26.06	265.42	8.98	91.46	.17	1.73	12.42	126.50	47.63	485.11	
	N	169	364,007	26.06	9,486.02	8.98	3,268.78	.17	61.88	18.34	5,947.87	51.55	15,764.55	

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		1984 Population	1984 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Goodwin	A		64,608	10.48	677.09	18.94	1,223.68	.12	7.75	27.26	1,761.21	56.80	3,669.73
	N	139	221,432	10.48	2,320.61	18.94	4,193.92	.12	26.57	38.88	8,609.28	68.42	15,150.38
Gregory	A		21,380	32.29	690.36	17.86	381.85	.15	3.21	26.98	576.83	77.28	1,652.25
	N	1,468	4,778,541	32.29	154,299.09	17.86	85,344.74	.15	716.78	41.31	197,401.53	91.61	437,762.14
Grenville	A		4,845	18.91	91.62	12.30	59.59	.22	1.07	18.80	91.09	50.23	243.37
	N	119	206,711	18.91	3,908.91	12.30	2,542.55	.22	45.48	26.45	5,467.51	57.88	11,964.45
Groton	A		99,657	16.27	1,621.42	12.08	1,203.86	.23	22.92	22.66	2,258.23	51.24	5,106.43
	N	1,060	6,047,157	16.27	98,387.24	12.08	73,049.66	.23	1,390.85	34.61	209,292.10	63.19	382,119.85
Harrisburg	A		14,883	11.61	172.79	9.51	141.54	.09	1.34	29.74	442.62	50.95	758.29
	N	558	3,530,781	11.61	40,992.37	9.51	33,577.72	.09	317.77	41.65	147,057.03	62.86	221,944.89
Harrold	A		51,703	13.56	701.09	8.81	455.50	.36	18.61	12.18	629.74	34.91	1,804.94
	N	196	722,720	13.56	9,800.08	8.81	6,367.16	.36	260.18	12.96	9,366.45	35.69	25,793.87
Hartford	A		57,681	22.07	1,273.02	8.65	498.94	.10	5.77	31.83	1,835.99	62.65	3,613.72
	N	1,206	4,166,337	22.07	91,951.06	8.65	36,038.82	.10	416.63	47.83	199,275.90	78.65	327,682.41
Hayti	A		8,884	28.91	256.84	6.79	60.32	.10	.89	27.84	247.33	63.64	565.38
	N	371	1,300,560	28.91	37,599.19	6.79	8,830.80	.10	130.06	43.84	57,016.55	79.64	103,576.60
Hazel	A		15,408	24.27	373.95	6.79	104.62	.10	1.54	27.84	428.96	59.00	909.07
	N	94	276,280	24.27	6,705.32	6.79	1,875.94	.10	27.63	43.84	12,112.12	75.00	20,721.01
Hecla	A		2,084	26.10	54.39	12.18	25.38	.23	.48	21.18	44.14	59.69	124.39
	N	424	1,599,523	26.10	41,747.55	12.18	19,482.19	.23	367.89	29.35	46,946.00	67.86	108,543.63
Henry	A		125,538	17.50	2,196.92	9.61	1,206.42	.07	8.79	14.92	1,873.03	42.10	5,285.16
	N	217	788,323	17.50	13,795.65	9.61	7,575.78	.07	55.18	18.37	14,481.49	45.55	35,908.10
Hermosa	N	251	940,543	13.13	12,349.33	14.71	13,835.39	.10	94.05	34.51	32,458.14	62.45	58,736.91
Herreid	A		11,592	45.00	521.64	11.78	136.55	.19	2.20	18.98	220.02	75.95	880.41
	N	570	1,761,709	45.00	79,276.91	11.78	20,752.93	.19	334.72	27.10	47,742.31	84.07	148,106.87
Herrick	N	115	175,595	22.78	4,000.05	17.86	3,136.13	.15	26.34	32.33	5,676.99	73.12	12,839.51
Hetland	A		1,078	8.02	8.65	10.27	11.08	.10	.11	25.97	28.00	44.36	47.84
	N	66	223,324	8.02	1,791.06	10.27	2,293.54	.10	22.33	38.82	8,669.44	57.21	12,776.37
Highmore	A		29,429	38.04	1,119.48	13.54	398.47	.62	18.25	26.17	770.16	78.37	2,306.36
	N	1,055	2,944,790	38.04	112,019.81	13.54	39,872.46	.62	1,825.77	40.87	120,353.57	93.07	274,071.61
Hill City	A		692	9.74	6.74	14.01	9.69	.13	.09	20.50	14.19	44.38	30.71
	N	535	3,759,322	9.74	36,615.80	14.01	52,668.10	.13	488.71	30.70	115,411.19	54.58	205,183.80
Hillsview	A		27,580	0	0	10.13	279.39	.12	3.31	10.67	294.28	20.92	576.98
	N		8,862	0	0	10.13	89.77	.12	1.06	11.87	105.19	22.12	196.02
Hitchcock	A		3,375	15.23	51.40	11.49	35.78	.42	1.42	21.88	73.85	49.02	155.45
	N	132	487,332	15.23	7,422.07	11.49	5,599.44	.42	204.88	33.60	16,374.36	60.74	29,600.55
Hosmer	A		26,955	18.43	496.78	6.68	180.06	.19	5.12	15.29	412.14	40.59	1,094.10
	N	385	1,168,226	18.43	21,530.41	6.68	7,803.75	.19	221.96	20.96	24,486.02	46.26	54,042.14

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		1984				Subdistrict		Subdistrict		School Levy	School Tax	Total Levy	Total Tax
		Population	Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Cons Levy	Cons Tax				
Hot Springs	N	4,742	17,545,899	21.85	383,377.89	13.06	229,149.44	0	0	45.76	802,900.34	80.67	1,415,427.67
Hoven	A		291	23.33	5.11	10.95	2.40	.28	.06	21.01	4.60	55.57	12.17
	N	615	2,446,395	23.33	57,074.40	10.95	26,788.03	.28	684.99	30.00	73,391.85	64.56	157,939.27
Howard	A		15,325	18.06	276.77	13.43	205.81	.06	.92	15.30	234.47	46.85	717.97
	N	1,169	5,288,813	18.06	95,515.96	13.43	71,028.76	.06	317.33	20.92	110,641.97	52.47	277,504.92
Hudson	N	388	1,660,938	26.43	43,898.59	9.51	15,795.52	.09	149.48	35.35	58,714.16	71.38	118,557.75
Humboldt	A		18,176	21.37	388.42	8.65	157.22	.10	1.82	31.83	575.54	61.95	1,126.00
	N	486	1,797,131	21.37	38,404.69	8.65	15,545.18	.10	179.71	47.83	85,956.78	77.95	140,086.36
Hurley	A		18,823	31.81	598.82	12.53	235.88	0	0	19.62	369.35	63.96	1,204.05
	N		1,355,840	31.81	44,401.67	12.53	17,489.88	0	0	28.62	39,948.94	72.96	101,840.49
Huron	A		19,141	23.26	445.22	11.49	219.93	.42	8.04	27.51	526.57	62.68	1,199.76
	N	13,000	69,710,678	23.26	1,621,470.37	11.49	800,975.69	.42	29,278.48	43.24	2,944,579.04	77.41	5,396,305.58
Interior	A		11,905	45.00	535.73	18.09	215.36	.14	1.67	15.26	181.67	78.49	934.43
	N	62	102,485	45.00	4,611.83	18.09	1,853.95	.14	14.35	20.53	2,104.02	83.76	8,584.15
Ipswich	A		51,255	19.27	987.68	5.97	305.99	.19	9.74	16.39	840.07	41.82	2,143.48
	N	1,153	5,139,021	19.27	99,028.93	5.97	30,679.96	.19	976.41	22.70	116,655.78	48.13	247,341.08
Irene (Clay)	N	250	612,754	31.45	19,271.11	10.14	6,213.33	0	0	30.90	18,934.10	72.49	44,418.54
Irene (Turner)	N		893,455	31.45	28,099.16	12.53	11,194.99	0	0	30.90	27,607.76	74.88	66,901.91
Irene (Yankton)	N	5	153,774	31.45	4,836.19	7.31	1,124.09	.13	19.99	30.90	4,751.62	69.79	10,731.89
Iroquois (Beadle)	N	49	144,067	37.73	5,435.65	11.49	1,655.33	.21	30.25	40.28	5,803.02	89.71	12,924.25
Iroquois (Kingsbury)	A		4,114	37.73	155.22	11.49	47.27	.21	.86	25.39*	95.92	74.82	299.27
	N	305	1,008,167	37.73	38,038.14	11.49	11,583.84	.21	211.72	40.28*	40,585.81	89.71	90,419.51
Isabel	A		6,297	29.48	185.64	20.37	128.27	.18	1.13	28.45	179.15	78.48	494.19
	N	332	502,442	29.48	14,811.99	20.37	10,234.74	.18	90.44	44.45	22,333.55	94.48	47,470.72
Java	A		19,215	34.59	664.65	8.98	172.55	.17	3.27	19.99	384.11	63.73	1,224.58
	N	261	631,270	34.59	21,835.63	8.98	5,868.80	.17	107.32	31.43	19,840.82	75.17	47,452.57
Jefferson	N	592	2,579,642	31.20	80,484.83	8.80	22,700.85	.10	257.96	30.50	78,679.08	70.60	182,122.72
Kadoka	A		27,135	15.66	424.93	18.09	490.87	.14	3.80	15.26	414.08	49.15	1,333.68
	N	832	2,357,060	15.66	36,911.56	18.09	42,639.22	.14	329.99	20.53	48,390.44	54.42	128,271.21
Kennebec	A		22,222	24.74	549.77	14.92	331.55	.19	4.22	25.42	564.88	65.27	1,450.42
	N	323	743,599	24.74	18,396.64	14.92	11,094.50	.19	141.28	36.36	27,037.26	76.21	56,669.68
Keystone 51-2/0 KY	N		98,868	1.52	150.28	14.01	1,385.14	.13	12.85	32.68	3,231.01	48.34	4,779.28
Keystone 51-2/0 KYKS	N	288	3,207,594	1.52	4,875.54	14.01	44,938.39	.28	898.13	32.68	104,824.17	48.49	155,536.23
Kimball	A		89,346	24.67	2,204.17	11.44	1,022.12	.12	10.72	23.38	2,088.91	59.61	5,325.92
	N	752	2,139,206	24.67	52,774.21	11.44	24,472.52	.12	256.70	35.21	75,321.44	71.44	152,824.87
Kranzburg	A		52,377	1.79	93.75	9.61	503.34	0	0	19.13	1,001.97	30.53	1,599.06
	N	136	505,919	1.79	905.60	9.61	4,861.88	0	0	26.28	13,295.55	37.68	19,063.03

* Iroquois A due to adjustment for overlapping school district only, this levy is applied against 3,778 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 1,007,592 taxable value to determine school tax dollars

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		Population	1984		City Levy	City Tax	County Levy	County Tax	Subdistrict	Subdistrict	School Levy	School Tax	Total Levy	Total Tax
			Taxable Valuation						Cons Levy	Cons Tax				
LaBolt	A		7,958	40.00	318.32	10.24	81.49	.10	.80	22.43	178.50	72.77	579.11	
	N	94	202,462	40.00	8,098.48	10.24	2,073.21	.10	20.25	31.98	6,474.73	82.32	16,666.67	
Lake Andes	A		3,822	33.65	128.61	17.50	66.89	.15	.57	24.91	95.21	76.21	291.28	
	N	1,029	2,424,340	33.65	81,579.04	17.50	42,425.95	.15	363.65	34.09	82,645.75	85.39	207,014.39	
Lake City	A		2,441	0	0	14.87	36.30	.22	.54	30.24	73.82	34.56	110.66	
	N	46	96,291	0	0	14.87	1,431.85	.22	21.18	46.24	4,452.50	61.33	5,905.53	
Lake Norden	A		19,132	26.72	511.21	6.79	129.91	.10	1.91	27.84	532.63	61.45	1,175.66	
	N	417	1,004,447	26.72	26,838.82	6.79	6,820.20	.10	100.44	43.84	44,034.96	77.45	77,794.42	
Lake Preston	A		15,224	24.74	376.84	10.27	156.35	.10	1.52	25.97	395.37	61.08	929.88	
	N	772	4,343,459	24.74	107,457.18	10.27	44,607.32	.10	434.35	38.82	168,613.08	73.93	321,111.93	
Lane	A		17,831	25.65	457.37	18.22	324.88	0	0	31.10	554.54	74.97	1,336.79	
	N	83	138,098	25.65	3,542.21	18.22	2,516.15	0	0	46.85	6,469.87	90.72	12,528.25	
Langford	A		5,189	16.38	85.00	14.87	77.16	.65	3.37	26.34	136.68	58.24	302.21	
	N	307	776,062	16.38	12,711.90	14.87	11,540.04	.65	504.44	39.35	30,538.04	71.25	55,294.42	
Lead	N	4,330	33,565,538	25.09	842,159.35	14.68	492,742.10	2.56	85,927.78	36.67	1,230,848.28	79.00	2,651,677.51	
Lebanon	A		16,005	30.90	494.55	10.95	175.25	.28	4.48	21.01	336.27	63.14	1,010.55	
	N	129	390,026	30.90	12,051.80	10.95	4,270.78	.28	109.21	30.00	11,700.78	72.13	28,132.57	
Lemmon	A		3,395	29.93	101.61	8.46	28.72	.10	.34	25.08	85.15	63.57	215.82	
	N	1,871	9,056,162	29.93	271,050.93	8.46	76,615.13	.10	905.62	37.70	341,417.31	76.19	689,988.99	
Lennox	A		20,161	24.91	502.21	9.51	191.73	.09	1.81	29.34	591.52	63.85	1,287.27	
	N	1,827	9,152,281	24.91	227,983.32	9.51	87,038.19	.09	823.71	43.56	398,673.36	78.07	714,518.58	
Leola	A		26,210	20.52	537.83	10.13	265.51	.12	3.15	13.85	363.01	44.62	1,169.50	
	N	640	3,126,093	20.52	64,147.43	10.13	31,667.32	.12	375.13	17.44	54,519.06	48.21	150,708.94	
Lesterville	N	156	740,058	12.09	8,947.30	7.31	5,409.82	.13	96.21	44.30*	31,473.75	63.83	45,927.08	
Letcher	A		9,620	30.87	296.97	22.55	216.93	0	0	25.78	278.86	82.20	790.76	
	N	221	395,911	30.87	12,221.77	22.55	8,927.79	0	0	44.78	17,728.89	98.20	38,878.45	
Lily	A		15,145	25.29	383.02	12.30	186.28	.22	3.33	19.65	297.80	57.46	870.23	
	N	38	44,157	25.29	1,116.73	12.30	543.13	.22	9.71	26.92	1,188.71	64.73	2,858.28	
Long Lake	A		5,040	9.19	46.32	10.13	51.06	.12	.60	13.85	69.80	33.29	167.78	
	N	116	283,410	9.19	2,604.54	10.13	2,870.94	.12	34.01	17.44	1,942.67	36.88	10,452.16	
Lowry	A		12,930	0	0	8.98	116.11	.17	2.20	12.53	162.01	21.68	280.32	
	N	22	99,466	0	0	8.98	893.26	.17	16.91	16.00	1,591.46	25.15	2,501.57	
McIntosh	A		16,456	45.00	740.52	16.36	269.22	.18	2.96	27.89	458.96	89.43	1,471.66	
	N	418	577,578	45.00	25,991.01	16.36	9,449.18	.18	103.96	40.83	23,582.51	102.37	59,126.66	
McLaughlin	A		6,074	32.14	195.22	16.36	99.37	.18	1.09	24.28	147.48	72.96	443.16	
	N	754	1,769,237	32.14	56,863.28	16.36	28,944.72	.18	318.46	46.53	64,630.23	85.21	150,756.69	

* Lesterville N due to adjustment for overlapping school district only, this levy is applied against 710,446 taxable value to determine school tax dollars

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		Population	1984	City	City	County	County	Subdistrict	Subdistrict	School	School	Total	Total
			Taxable Valuation										
				Levy	Tax	Levy	Tax	Cons Levy	Cons Tax	Levy	Tax	Levy	Tax
Madison	A		91,445	16.02	1,464.95	12.81	1,171.41	.10	9.14	25.43	2,325.45	54.36	4,970.95
	N	6,210	29,261,785	16.02	468,773.80	12.81	374,843.47	.10	2,926.18	39.70	1,161,692.86	68.63	2,008,236.31
Marion	A		43,975	17.99	791.11	12.53	551.01	0	0	28.93	1,272.20	59.45	2,614.32
	N		3,560,380	17.99	64,051.24	12.53	44,611.56	0	0	43.40	154,520.49	73.92	263,183.29
Martin	N	1,018	2,649,891	18.87	50,003.44	21.78	57,714.63	0	0	42.00	111,295.42	82.65	219,013.49
Marvin	A		33,418	23.26	777.30	10.24	342.20	.10	3.34	29.96*	837.89	63.56	1,960.73
	N	52	67,621	23.26	1,572.86	10.24	692.44	.10	6.76	43.14*	2,798.66	76.74	5,070.72
Mellette	N	192	84,979	27.12	24,000.63	13.80	12,212.71	.26	230.09	29.85	26,416.62	71.03	62,860.05
Menno	A		14,801	24.41	361.29	11.96	177.02	.14	2.07	17.50	259.02	54.01	799.40
	N	793	3,601,291	24.41	87,907.51	11.96	43,071.44	.14	504.18	24.76	89,167.97	61.27	220,651.10
Midland	N	274	571,563	23.73	13,563.19	13.30	7,601.79	.19	108.60	43.22	24,702.95	80.44	45,976.53
Milbank	A		23,624	24.22	572.17	10.24	241.91	.10	2.36	23.03	544.06	57.59	1,360.50
	N	4,120	24,352,876	24.22	589,826.66	10.24	249,373.45	.10	2,435.29	33.15	807,297.84	67.71	1,648,933.24
Miller	N	1,931	7,603,343	18.18	138,228.78	17.94	136,403.97	.29	2,204.97	33.68	256,080.59	70.09	532,918.31
Mission	A		3,440	17.54	60.34	18.44	63.43	0	0	23.32	80.22	59.30	203.99
	N	748	1,706,872	17.54	29,938.53	18.44	31,474.72	0	0	33.11	56,514.53	69.09	117,927.78
Mission Hill	A		15,769	18.73	295.35	7.31	115.27	.13	2.05	21.54	339.66	47.71	752.33
	N	197	524,029	18.73	9,815.06	7.31	3,830.65	.13	65.12	30.19	15,820.44	56.36	29,534.27
Mitchell 17-2	N		95,691,369	14.53	1,390,395.59	10.04	960,741.34	.09	8,612.22	30.01	2,871,697.98	54.67	5,231,447.13
Mitchell 1-17-2	N		219,342	14.53	3,187.04	10.04	2,202.19	.09	19.74	30.40	6,668.00	55.06	12,076.97
Mitchell 6-17-2	N		6,210,189	14.53	90,234.05	10.04	62,350.30	.09	555.92	29.69	184,380.51	54.35	337,523.78
Mitchell 32-17-2	N		3,724,959	14.53	54,123.65	10.04	37,398.59	.09	335.25	29.71	110,668.53	54.37	202,526.02
Mitchell 33-17-2	N		2,483,949	14.53	36,091.78	10.04	24,938.85	.09	223.56	29.61	73,549.73	54.27	134,803.92
Mitchell 34-17-2	N	13,916	3,353,184	14.53	48,721.76	10.04	33,665.97	.09	301.79	30.05	100,763.18	54.71	183,452.70
Mobridge	A		7,815	17.96	140.36	8.98	70.18	.17	1.33	23.44	183.18	50.55	395.95
	N	4,174	26,502,948	17.96	475,992.95	8.98	237,996.47	.17	4,505.50	35.35	936,879.21	62.46	1,655,374.13
Monroe	A		26,145	46.64	1,219.40	12.53	327.50	0	0	28.93	756.37	88.10	2,303.37
	N		351,162	46.64	16,378.20	12.53	4,400.06	0	0	43.40	15,240.43	102.57	36,018.69
Montrose	A		7,170	17.58	126.05	11.94	85.61	0	0	18.78	134.65	48.30	346.31
	N	396	1,329,307	17.58	23,369.22	11.94	15,871.93	0	0	25.30	53,631.47	54.82	72,872.62
Morristown	A		4,687	38.08	178.48	16.36	76.68	.18	.84	27.89	130.72	82.51	386.72
	N	127	205,375	38.08	7,820.68	16.36	3,359.94	.18	36.97	40.83	8,385.46	95.45	19,603.05
Mound City	N	111	289,676	14.67	4,249.55	11.78	3,412.38	.19	55.04	26.08	7,554.75	52.72	15,271.72
Mount Vernon	A		3,380	16.73	56.55	10.04	33.94	.09	.30	16.35	55.26	43.21	146.05
	N	402	1,727,220	16.73	28,896.39	10.04	17,341.29	.09	155.45	20.75	35,839.82	47.61	52,232.95
Murdo	A		18,310	20.61	377.37	15.20	278.31	.13	2.38	18.63	341.12	54.57	999.13
	N	723	2,998,777	20.61	61,804.79	15.20	45,581.41	.13	389.84	24.79	74,339.63	60.73	182,115.72

* Marvin
A due to adjustment for overlapping school district only, this levy is applied against 27,967 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 64,874 taxable value to determine school tax dollars

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		Population	1984		City	City	County	County	Subdistrict		School	School	Total	Total
			Taxable	Levy					Cons	Cons				
			Valuation		Tax	Levy	Tax	Levy	Levy	Tax	Levy	Tax	Levy	Tax
Naples	A		2,405	22.81	54.86	12.33	29.65	.28		.67	29.90	71.91	65.32	157.09
	A		13,625	22.81	310.79	12.33	168.00	.28		3.82	27.84*	420.80	63.26	903.41
	N	45	34,556	22.81	788.21	12.33	426.07	.28		9.68	43.84*	1,732.34	79.26	2,956.30
New Effington	A		6,569	9.11	59.84	17.02	111.80	.71		4.66	30.58	200.88	57.42	377.18
	N	261	652,163	9.11	5,941.20	17.02	11,099.81	.71		463.04	46.45	30,292.97	73.29	47,797.02
Newell	N	638	2,684,382	24.21	64,988.89	12.81	34,386.93	0		0	39.09	104,932.49	76.11	204,308.31
New Underwood	A		5,737	19.95	114.45	14.01	80.38	.13		.75	27.99	160.58	62.08	356.16
	N	512	1,747,557	19.95	34,863.76	14.01	24,483.27	.13		227.18	40.25	70,339.17	74.34	129,913.38
Nisland	N	216	455,615	21.95	10,000.75	13.56	6,178.14	0		0	39.09	17,809.99	74.60	33,988.88
North Sioux City	A		95,330	14.26	1,359.41	8.80	838.90	.10		9.53	20.46	1,950.45	43.62	4,158.29
	N	1,992	3,394,979	14.26	48,412.40	8.80	29,875.82	.10		339.50	30.50	103,546.86	53.66	182,174.58
N. Sioux City (Annexed)	A		55,555	10.94	609.23	8.80	490.05	.10		5.57	20.46	1,139.38	40.30	2,244.23
	N		5,835,506	10.94	63,840.44	8.80	51,352.45	.10		583.55	30.50	177,982.93	50.34	293,759.37
Northville	A		13,421	6.97	93.54	13.80	185.21	.26		3.49	20.39	273.65	41.42	555.89
	N	138	373,930	6.97	2,606.29	13.80	5,160.23	.26		97.22	29.85	11,161.81	50.88	19,025.55
Nunda	A		92,030	17.74	1,632.61	12.81	1,178.90	.10		9.20	27.22	2,505.06	57.87	5,325.77
	N	60	276,583	17.74	4,906.58	12.81	3,543.03	.10		27.66	40.77	11,276.29	71.42	19,753.56
Oacoma	A		5,718	36.27	207.39	14.92	85.31	0		0	22.28*	164.56	73.47	457.26
	N	287	669,693	36.27	24,289.77	14.92	9,981.82	0		0	29.56*	31,541.70	80.75	65,813.29
Oelrichs	A		2,670	16.11	43.01	13.09	34.95	0		0	16.50	44.06	45.70	122.02
	N	124	314,010	16.11	5,058.70	13.09	4,110.39	0		0	24.42	7,668.12	53.62	16,837.21
Oldham	N	213	705,741	22.80	16,090.89	10.27	7,247.96	.10		70.57	23.99	16,930.73	57.16	40,340.15
Olivet	A		13,646	16.80	229.25	11.96	163.21	.14		1.91	17.50	238.81	46.40	633.18
	N		343,517	16.80	5,771.09	11.96	4,108.46	.14		48.09	24.76	8,505.48	53.66	18,433.12
Onaka	A		4,346	43.42	188.70	13.68	59.45	.30		1.30	20.77	90.27	78.17	339.72
	N	68	169,073	43.42	7,341.15	13.68	2,312.92	.30		50.72	32.06	5,420.48	89.46	15,125.27
Onida	A		16,610	19.37	321.74	12.67	210.45	.23		3.82	24.49	406.78	56.76	942.79
	N	850	3,043,516	19.37	58,952.90	12.67	38,561.35	.23		700.01	36.31	110,510.07	68.58	208,724.33
Orient	A		4,620	38.92	179.81	13.68	63.20	.54		2.49	21.67	100.12	74.81	345.62
	N	89	195,786	38.92	7,619.99	13.68	2,678.35	.54		105.72	34.00	6,656.72	87.14	17,060.78
Ortley	A		55,046	22.09	1,215.97	17.02	936.88	0		0	24.22*	2,288.26	63.33	4,441.11
	N	80	112,465	22.09	2,484.35	17.02	1,914.15	0		0	34.20*	5,375.73	73.31	9,774.23

- * Oacoma A due to adjustment for overlapping school district only, this levy is applied against 7,386 taxable value to determine school tax dollars
 N due to adjustment for overlapping school district only, this levy is applied against 1,067,040 taxable value to determine school tax dollars
 * Ortley A due to adjustment for overlapping school district only, this levy is applied against 94,478 taxable value to determine school tax dollars
 N due to adjustment for overlapping school district only, this levy is applied against 157,185 taxable value to determine school tax dollars

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		1984 Population	1984 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Parker	A		15,450	11.28	174.28	12.53	193.59	0	0	28.57	441.41	52.38	809.28
	N		3,569,690	11.28	40,266.10	12.53	44,728.22	0	0	43.68	155,924.06	67.49	240,918.38
Parkston	N	1,545	8,948,698	25.26	226,044.11	11.96	107,026.43	.14	1,252.82	30.41	272,129.91	67.77	606,453.27
Peever	N	232	283,730	30.56	8,670.79	17.02	4,829.08	1.00	283.73	46.28	13,131.02	94.86	26,914.62
Philip	N	1,072	3,744,757	24.70	92,495.50	12.72	47,633.31	.19	711.50	43.11	161,436.47	80.72	302,276.78
Pierpont	A		9,950	35.90	357.21	12.30	122.39	.22	2.19	25.34*	184.63	73.76	666.44
	N	184	612,884	35.90	22,002.54	12.30	7,538.47	.22	134.83	39.35*	18,035.72	87.77	47,711.56
Pierre	A		150,941	7.92	1,195.45	8.54	1,289.04	.39	58.87	23.79	3,590.89	40.64	6,134.25
	N	11,973	96,454,790	7.92	763,921.94	8.54	823,723.91	.39	37,617.37	32.58	3,142,497.06	49.43	4,767,760.28
Plankinton	A		8,966	20.49	183.71	15.23	136.55	.14	1.26	22.71	203.62	58.57	525.14
	N	637	2,431,466	20.49	49,820.74	15.23	37,031.23	.14	340.41	34.34	83,496.54	70.20	170,688.92
Platte	A		4,942	28.02	138.47	17.50	86.49	.15	.74	19.79	97.80	65.46	323.50
	N	1,333	4,710,608	28.02	131,991.24	17.50	82,435.64	.15	706.59	29.98	141,224.03	75.65	356,307.50
Pollock	N	355	1,253,199	42.13	52,797.27	11.78	14,762.68	.19	238.11	26.08	32,683.43	80.18	100,481.49
Fresho	A		13,757	12.32	169.49	14.92	205.25	0	0	25.42	349.70	52.66	724.44
	N	757	1,609,512	12.32	19,829.19	14.92	24,013.92	0	0	36.36	58,521.86	63.60	102,364.97
Pringle	N	105	316,504	15.64	4,950.12	14.71	4,655.77	0	0	34.51	10,922.55	64.86	20,528.44
Pukwana	A		11,398	11.00	125.38	11.44	130.39	.12	1.37	22.28	253.95	44.84	511.09
	N	234	579,486	11.00	6,374.35	11.44	6,629.32	.12	69.54	29.56	17,129.61	52.12	30,202.82
Quinn	A		34,691	5.62	194.96	14.01	486.02	0	0	17.16	595.30	36.79	1,276.28
	N	79	232,367	5.62	1,305.90	14.01	3,255.46	0	0	24.88	5,781.29	44.51	10,342.65
Ramona	A		19,775	9.48	187.47	12.81	253.32	.10	1.98	25.29	500.11	47.68	942.88
	N	241	723,619	9.48	6,859.91	12.81	9,269.56	.10	72.36	37.98	27,483.05	60.37	43,684.88
Rapid City 51-4/2 RC	A		15,614	8.92	139.28	14.01	218.75	.13	2.03	24.25	378.64	47.31	735.70
	N	46,492	5,377,231	8.92	47,964.90	14.01	75,335.01	.13	699.04	34.77	186,966.32	57.83	310,965.27
Rapid City 51-4/2 RC/RS	N		12,048,910	8.92	107,476.28	14.01	168,805.23	.13	1,566.36	34.77	418,940.60	57.83	696,788.47
Rapid City 51-4/2 RC/VS	N		738,518	8.92	6,587.58	17.30	12,776.36	.13	96.01	34.77	25,678.27	61.12	45,138.22
Rapid City 51-4/0 RC	A		36,324	8.92	341.85	14.01	536.92	.13	4.98	24.88	953.30	47.94	1,837.25
	N		426,427,784	8.92	3,803,735.83	14.01	5,974,253.25	.13	55,435.61	35.40	15,095,543.55	58.46	24,928,968.24
Ravinia	A		3,642	13.69	49.86	17.50	63.74	.15	.55	24.91	90.72	56.25	204.87
	N	84	117,760	13.69	161,213	17.50	2,060.80	.15	17.66	34.09	4,014.44	65.43	7,705.03
Raymond	N	106	212,002	34.91	7,400.99	12.33	2,613.98	.28	59.36	27.64	5,859.74	75.16	15,934.07
Redfield	A		2,558	25.00	63.95	13.52	34.58	.48	1.23	27.55	70.47	66.55	170.23
	N	3,027	14,054,189	25.00	351,354.73	13.52	190,012.64	.48	6,746.01	40.92	575,097.41	79.92	1,123,240.79
Ree Heights	A		5,236	15.00	78.54	17.94	93.93	.29	1.52	22.81	119.43	56.04	293.42
	N	88	167,459	15.00	2,511.89	17.94	3,004.21	.29	48.56	34.91	3,845.99	68.14	11,410.65

* Pierpont A due to adjustment for overlapping school district only, this levy is applied against 7,287 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 458,341 taxable value to determine school tax dollars

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		1984 Population	1984 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Reliance	A		12,170	22.66	275.77	14.92	181.58	0	0	25.42	309.36	63.00	766.71
	N	192	407,014	22.66	9,222.94	14.92	6,072.65	0	0	36.36	14,799.03	73.94	30,094.62
Revillo	N	158	446,595	29.33	13,098.63	10.24	4,573.13	.10	44.66	31.98	14,282.11	71.65	31,998.53
Rockham	A		9,472	17.92	169.74	13.68	129.58	.54	5.11	21.67	205.26	53.81	509.69
	N	52	90,960	17.92	1,630.00	13.68	1,244.33	.54	49.12	34.00	3,092.64	66.14	6,016.09
Roscoe	A		13,055	19.99	260.97	5.97	77.94	.19	2.48	18.17	237.21	44.32	578.60
	N	370	1,873,776	19.99	37,456.78	5.97	11,186.44	.19	356.02	26.22	49,130.41	52.37	98,129.65
Roaholt	A		2,066	20.93	43.24	17.02	35.16	.71	1.47	31.00	64.05	89.66	143.92
	N	446	2,174,229	20.93	45,506.61	17.02	37,005.38	.71	1,543.70	47.00	102,188.76	85.66	186,244.45
Roalyn	N	261	889,577	30.58	27,203.26	12.30	10,941.80	.22	195.71	39.67	35,289.52	82.77	73,630.29
Roswell	A		103,721	6.21	644.11	13.43	1,392.97	0	0	15.30	1,586.93	34.94	3,624.01
	N	19	41,183	6.21	255.75	13.43	553.09	0	0	20.92	861.55	40.56	1,670.39
St. Francis	N	1,010	63,885	0	0	18.44	1,178.04	0	0	33.11	2,115.23	51.55	3,293.27
St. Lawrence	A		57,074	10.96	625.53	17.94	1,023.91	.29	16.55	21.58	1,231.66	50.77	2,897.65
	N	223	501,088	10.96	5,491.92	17.94	8,989.52	.29	145.32	33.68	16,876.64	62.87	31,503.40
Salem	A		23,950	15.70	376.02	11.94	285.96	0	0	25.98	622.22	53.62	1,284.20
	N	486	8,114,866	15.70	127,403.40	11.94	96,891.50	0	0	40.30	327,029.10	67.94	551,324.00
Scotland	A		13,870	26.25	364.09	11.83	164.08	.12	1.66	28.30*	447.45	66.50	977.28
	N	1,006	3,890,363	26.25	102,122.03	11.83	46,022.99	.12	466.84	44.30*	196,459.51	82.50	345,071.37
Selby	A		31,230	16.84	525.91	8.98	280.45	.17	5.31	12.53	391.31	38.52	1,202.98
	N	884	4,991,763	16.84	84,061.29	8.98	44,826.03	.17	848.60	16.00	79,868.21	41.99	209,604.13
Seneca	A		22,794	17.62	401.63	13.68	311.82	.30	6.84	21.67	493.95	53.27	1,214.24
	N	103	147,517	17.62	2,599.25	13.68	2,018.03	.30	44.26	34.00	5,015.58	65.60	9,677.12
Sherman	A		23,474	24.42	573.24	8.65	203.05	.10	2.35	27.64	648.82	60.61	1,427.46
	N	100	352,672	24.42	8,612.25	8.65	3,050.61	.10	35.27	40.70	14,353.75	73.87	26,051.88
Sinai	A		14,995	29.82	447.15	10.73	160.90	.11	1.65	33.74	505.93	74.40	1,115.63
	N	129	528,548	29.82	15,761.30	10.73	5,671.32	.11	58.14	49.31	26,062.70	89.97	47,553.46
Sioux Falls (Minnehaha)	A		1,326,139	17.47	23,167.65	7.43	9,853.21	.10	132.61	29.39	38,975.23	54.39	72,128.70
	N	81,071	639,929,738	17.47	11,179,572.52	7.43	4,754,677.95	.10	63,992.97	43.85	28,060,919.01	68.85	44,059,162.45
Sioux Falls (Lincoln)	N	161	5,891,770	17.47	102,929.22	9.51	56,030.73	.09	530.26	0	0	27.07	159,490.21
Sioux Falls (Lincoln 2B)	A		0	0	0	0	0	0	0	34.52*	1,682.30	34.52	1,682.30
	N		0	0	0	0	0	0	0	49.08*	5,390.55	49.08	5,390.55
Sioux Falls (Lincoln 2A)	A		0	0	0	0	0	0	0	34.62*	1,292.68	34.62	1,292.68
	N	0	0	0	0	0	0	0	0	49.08*	190,321.69	49.08	190,321.69
	A	0	0	0	0	0	0	0	0	34.62*	841.20	34.62	841.20
Sisseton	A		12,984	24.44	317.33	17.02	220.99	1.00	12.98	30.61	397.44	73.07	948.74
	N	2,789	7,153,798	24.44	174,838.82	17.02	121,757.64	1.00	7,153.80	46.28	331,077.77	88.74	634,828.03

- * due to change in taxable percentage (to 57%) for school purposes only, this levy is applied against 15,811 taxable value to determine school tax dollars
- * due to change in taxable percentage (to 57%) for school purposes only, this levy is applied against 4,434,752 taxable value to determine school tax dollars
- * Sioux Falls (2B)
- due to adjustment for overlapping school district only, this levy is applied against 48,734 taxable value to determine school tax dollars
- due to adjustment for overlapping school district only, this levy is applied against 109,832 taxable value to determine school tax dollars
- Sioux Falls (2A)
- due to adjustment for overlapping school district only, this levy is applied against 37,339 taxable value to determine school tax dollars
- due to adjustment for overlapping school district only, this levy is applied against 3,877,785 taxable value to determine school tax dollars
- due to adjustment for overlapping school district only, this levy is applied against 24,298 taxable value to determine school tax dollars

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		Population	1984	City	City	County	County	Subdistrict	Subdistrict	School	School	Total	Total
			Taxable Valuation					Cons	Cons				
				Levy	Tax	Levy	Tax	Levy	Tax	Levy	Tax	Levy	Tax
South Shore	A		45,363	5.90	267.64	9.61	435.94	.07	3.18	23.87	1,082.81	39.45	1,789.57
	N	241	1,160,246	5.90	6,845.45	9.61	11,149.96	.07	81.22	35.18	40,817.45	50.76	58,894.08
Spearfish	A		16,105	10.92	175.87	14.68	236.43	0	0	30.92	497.97	56.52	910.26
	N	5,251	36,846,338	10.92	402,362.01	14.68	540,904.24	0	0	43.88	1,616,817.31	69.48	2,560,083.56
Spencer	A		2,040	24.85	50.69	11.94	24.36	0	0	23.35	47.63	60.14	122.68
	N	380	1,032,120	24.85	25,648.18	11.94	12,323.51	0	0	35.09	36,217.09	71.88	74,188.78
Springfield	A		230	23.82	5.48	11.83	2.72	.12	.03	28.62	6.58	64.39	14.81
	N	1,348	3,400,515	23.82	81,000.27	11.83	40,228.09	.12	408.06	42.85	145,712.07	78.62	267,348.49
Stickney	N	403	1,269,184	30.14	38,253.21	15.23	19,329.67	.14	177.69	25.16	31,932.67	70.67	89,693.24
Stockholm	A		41,102	25.44	1,045.63	10.24	420.88	.10	4.11	23.03	946.58	58.81	2,417.20
	N	95	312,698	25.44	7,955.04	10.24	3,202.03	.10	31.27	33.15	10,365.94	68.93	21,554.28
Strandburg	A		328	12.33	4.69	10.24	3.89	.10	.04	22.43	5.52	45.10	17.14
	N	79	101,039	12.33	1,245.81	10.24	1,034.64	.10	10.10	31.98	3,231.23	54.65	5,521.78
Stratford	N	77	274,338	14.58	3,999.55	12.42	3,407.28	.23	63.10	36.31	9,961.21	63.54	17,431.44
Sturgis	N	5,184	26,096,803	24.01	626,584.24	9.76	254,704.80	0	0	37.91	989,329.80	71.68	1,870,618.84
Summit	A		3,644	22.46	81.84	17.02	62.02	.50	1.82	34.19	124.59	74.17	276.27
	N	290	530,636	22.46	11,918.08	17.02	9,031.42	.50	265.32	49.25	26,133.82	89.23	47,348.64
Tabor	A		2,030	28.75	58.36	11.83	24.01	.12	.24	28.62	58.10	69.32	140.71
	N	458	1,607,345	28.75	46,211.17	11.83	19,014.89	.12	192.88	42.85	68,874.73	83.55	134,293.67
Tea	A		15,835	11.18	177.04	9.51	150.59	.09	1.43	29.34	464.60	50.12	793.66
	N	729	4,024,214	11.18	44,990.71	9.51	38,270.28	.09	362.18	43.56	175,294.76	64.34	258,917.93
Timber Lake	A		2,198	23.92	52.58	20.37	44.77	.18	.40	23.75	52.20	68.22	149.95
	N	660	1,461,108	23.92	34,949.70	20.37	29,762.77	.18	263.00	36.45	53,257.39	80.92	118,232.86
Tolstoy	A		5,002	15.97	79.88	10.95	54.77	.28	1.40	22.27	111.39	49.47	247.44
	N	96	370,737	15.97	5,920.67	10.95	4,059.57	.28	103.81	31.26	11,589.24	58.46	21,673.29
Toronto	A		5,736	32.59	186.94	18.94	108.64	.12	.69	33.44*	182.72	85.09	478.99
	N	236	607,871	32.59	19,810.52	18.94	11,513.08	.12	72.94	49.29*	31,824.38	100.94	83,220.92
Trent	A		60,233	26.41	1,590.75	13.59	818.57	.11	6.63	28.21	1,699.17	68.32	4,115.12
	N	197	560,667	26.41	14,807.22	13.59	7,619.46	.11	61.67	42.06	23,581.65	82.17	46,070.00
Tripp	A		3,818	33.53	128.02	11.96	45.68	.14	.53	23.88	91.17	69.51	265.38
	N	804	4,049,632	33.53	135,784.16	11.96	48,433.60	.14	566.95	39.29	159,110.05	84.92	343,894.76
Tulare	N	238	926,113	12.74	11,798.68	13.80	12,780.36	.48	444.53	36.21	33,534.55	63.23	58,558.12
Turton	A		13,404	30.06	402.92	13.80	184.98	.26	3.49	21.23	284.57	65.35	875.96
	N	101	280,330	30.06	8,426.72	13.80	3,868.55	.26	72.89	33.59	9,416.28	77.71	21,784.44
Twin Brooks	A		30,982	10.59	328.10	10.24	317.26	.10	3.10	24.33	753.79	45.26	1,402.25
	N	87	137,659	10.59	1,457.81	10.24	1,409.63	.10	13.77	34.45	4,742.35	55.38	7,623.56

* Toronto A due to adjustment for overlapping school district only, this levy is applied against 5,464 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 645,656 taxable value to determine school tax dollars

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		Population	1984		City Levy	City Tax	County Levy	County Tax	Subdistrict	Subdistrict	School Levy	School Tax	Total Levy	Total Tax
			Taxable Valuation						Cons Levy	Cons Tax				
Tyndall	A		50,170	18.28	917.11	11.83	593.51	.12	6.02	28.62	1,435.87	58.85	2,952.51	
	N	1,243	4,958,500	18.28	90,641.38	11.83	58,659.06	.12	595.02	42.85	212,471.73	73.08	362,367.19	
Utica	A		12,464	15.45	192.57	7.31	91.11	0	0	21.54	268.47	44.30	552.15	
	N	100	311,070	15.45	4,806.03	7.31	2,273.92	0	0	30.19	9,391.20	32.95	16,471.15	
Valley Springs	A		41,058	20.68	849.08	8.65	355.15	.10	4.11	33.06	1,357.38	62.49	2,565.72	
	N	801	2,915,217	20.68	60,286.69	8.65	25,216.63	.10	291.52	49.06	143,020.55	78.49	228,815.39	
Veblen	A		3,557	17.46	62.11	14.87	52.89	.22	.78	30.24	107.56	62.79	223.34	
	N	368	843,978	17.46	14,735.86	14.87	12,549.95	.22	185.68	46.24	39,025.54	78.79	66,497.03	
Verdon	A		8,136	0	0	12.42	101.05	.23	1.87	14.63*	120.10	27.28	223.02	
	N	7	13,348	0	0	12.42	165.78	.23	3.07	18.49*	292.53	31.14	461.38	
Vermillion	A		100,562	7.67	771.31	10.14	1,019.70	0	0	24.48	2,461.76	42.29	4,252.77	
	N	10,136	45,927,012	7.67	352,260.18	10.14	465,699.90	0	0	36.70	1,685,521.34	54.51	2,503,481.42	
Viborg	A		1,410	20.35	28.69	12.53	17.67	0	0	23.45	33.06	56.33	79.42	
	N		3,198,341	20.35	65,086.24	12.53	40,075.21	0	0	37.47	119,841.84	70.35	225,003.29	
Vienna	A		40,295	21.66	872.79	12.33	496.84	.28	11.28	29.90	1,204.82	64.17	2,585.73	
	N	90	410,479	21.66	8,890.98	12.33	5,061.21	.28	114.93	45.18	18,545.44	79.45	32,612.56	
Vilas	A		245,537	2.32	569.65	13.43	3,297.56	.06	14.73	15.30	3,756.72	31.11	7,638.66	
	N	28	78,435	2.32	181.97	13.43	1,053.38	.06	4.71	20.92	1,640.86	36.73	2,880.92	
Virgil	A		38,239	15.00	573.59	11.49	439.37	.42	16.06	24.03	918.88	50.94	1,947.90	
	N	37	90,213	15.00	1,353.20	11.49	1,036.55	.42	37.89	36.85	3,324.35	63.76	5,751.99	
Volga	A		5,275	18.82	99.28	10.73	56.60	.11	.58	33.74	177.98	63.40	334.44	
	N	1,221	6,308,108	18.82	118,718.59	10.73	67,686.00	.11	693.89	49.31	311,052.81	78.97	498,151.29	
Volin	A		2,392	8.76	20.95	7.31	17.49	.13	.31	21.43	51.26	37.63	90.01	
	N	156	437,200	8.76	3,829.87	7.31	3,195.93	.13	56.84	30.92	13,518.22	47.12	20,600.86	
Wagner	A		8,262	24.61	203.33	17.50	144.59	.15	1.24	23.31	192.59	65.57	541.75	
	N	1,457	4,461,997	24.61	109,809.75	17.50	78,084.95	.15	669.30	31.83	142,025.36	74.09	330,589.36	
Wakonda	A		1,537	45.00	69.17	10.14	15.59	0	0	19.25	29.59	74.39	114.35	
	N	383	1,275,994	45.00	57,419.73	10.14	12,938.58	0	0	25.37	32,371.97	80.51	102,730.28	
Wall	A		15,667	16.65	260.86	14.01	219.49	.13	2.04	17.16	268.55	47.95	751.24	
	N	542	5,851,305	16.65	97,424.23	14.01	81,976.78	.13	760.67	24.88	145,580.47	55.67	325,742.15	
Wallace	A		367,210	9.54	3,503.18	9.61	3,528.89	0	0	26.45	9,188.60	45.60	16,220.67	
	N		18,928	32.09	607.40	13.59	257.23	.11	2.08	28.21	533.96	74.00	1,400.67	
Ward	A		106,492	32.09	3,417.33	13.59	1,447.23	.11	11.71	42.06	4,479.05	87.85	9,355.32	
	N	43	583	19.44	11.33	12.42	7.24	.23	.13	25.57	14.91	57.66	33.61	
Warner	A		1,542,750	19.44	29,991.06	12.42	19,160.96	.23	354.83	36.31	56,017.25	68.40	105,524.10	
	N	321	515	11.72	7.21	14.01	8.62	.13	.08	17.16	10.55	43.02	26.46	
Wasta	A		298,129	11.72	3,494.07	14.01	4,176.79	.13	38.76	24.88	7,417.45	50.74	15,127.07	

- * Verdon A due to adjustment for overlapping school district only, this levy is applied against 8,209 taxable value to determine school tax dollars
 N due to adjustment for overlapping school district only, this levy is applied against 15,821 taxable value to determine school tax dollars
 * Wallace N due to adjustment for overlapping school district only, this levy is applied against 347,395 taxable value to determine school tax dollars

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		Population	1984		City Levy	City Tax	County Levy	County Tax	Subdistrict		School Levy	School Tax	Total Levy	Total Tax
			Taxable Valuation						Cons Levy	Cons Tax				
Watertown	A		146,100	7.82		1,142.50	9.61	1,404.02	.07	10.23	19.13	2,794.89	36.63	5,351.64
	N	15,649	148,259,712	7.82		1,159,390.95	9.61	1,424,775.83	.07	10,378.18	26.28	3,896,265.23	43.78	6,490,810.19
Waubay	A		64,650	18.36		1,185.82	12.30	794.09	.22	14.20	24.22	1,563.64	55.10	3,557.25
	N	675	1,977,504	18.36		36,306.97	12.30	24,323.30	.22	435.05	34.20	67,530.64	65.08	128,695.96
Webster	A		3,735	14.35		53.60	12.30	45.94	.22	.82	18.80	70.22	45.67	170.58
	N	2,417	13,166,196	14.35		188,934.91	12.30	161,944.21	.22	2,896.56	26.45	348,245.88	53.32	702,021.56
Wentworth	N	193	826,851	22.45		18,562.80	12.81	10,591.96	.10	82.69	29.19	24,135.78	64.55	53,373.23
Wessington (Headic)	A		38,264	34.64		1,325.46	11.49	439.65	.42	16.07	24.87	951.63	71.42	2,732.81
	N	304	743,359	34.64		25,749.96	11.49	8,541.19	.42	312.21	38.62	28,708.52	85.17	63,311.88
Wessington (Hurlbert)	N		50,048	34.64		1,733.66	11.49	575.05	.42	21.02	38.62	1,932.85	85.17	4,262.58
Wessington Springs	A		36,310	27.63		1,003.25	18.22	661.57	.18	6.54	31.10	1,129.24	77.13	2,800.60
	N	1,203	3,510,741	27.63		97,001.77	18.22	83,965.70	.18	631.93	46.85	154,478.22	92.88	326,077.62
Westport	A		5,062	9.11		46.11	12.52	63.38	.23	1.16	24.70	125.03	46.56	235.68
	N	117	193,457	9.11		1,762.39	12.52	2,422.08	.23	44.50	35.52	6,871.59	57.38	11,100.56
Wetonga	A		11,430	45.00		514.35	10.13	115.79	0	0	13.85	158.31	68.98	788.45
	N	22	11,477	45.00		516.47	10.13	116.26	0	0	17.44	200.16	72.57	832.89
White	A		33,224	32.89		1,092.74	10.73	356.49	.11	3.65	33.41	1,110.01	77.14	2,562.89
	N	474	1,808,489	32.89		59,481.20	10.73	19,405.09	.11	198.93	49.26	89,086.17	92.99	168,171.39
White Lake	A		5,330	44.74		238.46	15.23	81.18	.14	.75	17.46	93.06	77.57	413.45
	N	412	978,760	44.74		43,789.72	15.23	14,906.31	.14	137.03	23.86	23,353.21	83.97	82,186.47
White River	N	561	1,254,394	12.26		15,378.87	18.19	22,817.43	.15	188.16	28.10	35,248.47	58.70	73,632.93
White Rock	A		57,389	16.81		964.71	17.02	976.76	.71	40.75	31.00	1,779.06	65.54	3,761.28
	N	10	13,986	16.81		235.19	17.02	238.04	.71	9.93	47.00	657.34	81.54	1,140.41
Whitewood	N	821	3,013,043	12.78		38,506.69	14.68	44,231.47	0	0	37.91	103,095.56	65.37	185,833.72
Willow Lake	A		2,930	33.47		98.07	12.33	36.13	.28	.82	29.90	87.61	75.98	222.63
	N	370	877,133	33.47		29,357.64	12.33	10,815.05	.28	245.60	45.18	39,628.87	91.26	80,047.16
Wilmot	A		19,480	23.27		453.30	17.02	331.55	.50	9.74	26.55	517.19	67.34	1,311.78
	N	507	1,796,919	23.27		41,814.31	17.02	50,583.56	.50	898.46	39.73	71,391.59	80.52	144,687.92
Winfred	A		83,620	13.50		1,128.87	12.81	1,071.17	.10	8.36	25.43	2,126.46	51.84	4,334.86
	N	81	323,987	13.50		4,373.82	12.81	4,150.27	.10	32.40	39.70	12,862.28	66.11	21,418.77
Winner	N	3,406	16,871,612	22.05		372,019.04	13.36	225,404.74	.20	3,374.32	26.94	454,521.23	62.55	1,055,319.33
Witten (old)	A		3,490	0		0	13.36	46.63	.20	.70	24.04*	90.63	37.60	137.96
	N		2,270	0		0	13.36	30.33	.20	.45	36.04*	59.83	49.60	90.61
Witten (new)	A		1,365	0		0	13.36	18.24	.20	.27	18.41	25.13	31.97	43.64
	N	134	249,866	9.29		2,321.26	13.36	3,338.21	.20	49.97	36.04*	11,636.45	58.89	17,345.89
Wolsey	A		55,803	21.94		1,224.82	11.49	641.18	.42	23.44	22.90	1,277.89	56.75	3,166.33
	N	437	1,775,634	21.94		38,957.41	11.49	20,402.03	.42	745.77	35.72	63,425.65	69.57	123,530.86

- * Whitewood N due to adjustment for overlapping school district only, this levy is applied against 2,719,482 taxable value to determine school tax dollars
- * Witten (old) A due to adjustment for overlapping school district only, this levy is applied against 3,770 taxable value to determine school tax dollars
- N due to adjustment for overlapping school district only, this levy is applied against 1,660 taxable value to determine school tax dollars
- * Witten (new) N due to adjustment for overlapping school district only, this levy is applied against 322,876 taxable value to determine school tax dollars

TABLE VII - 4
1984 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1985

		1984					Subdistrict		Subdistrict					
		Population	Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Cons Levy	Cons Tax	School Levy	School Tax	Total Levy	Total Tax	
Wood	N	134	76,676	13.04	999.86	18.19	1,394.74	.15	11.50	35.59	2,728.90	66.97	5,135.00	
Woonsocket	A		365	34.77	12.69	22.55	8.23	1.00	.37	23.88	8.72	82.20	30.01	
	N	790	1,711,002	34.77	59,491.54	22.55	38,583.10	1.00	1,711.00	36.90	63,135.97	95.22	162,921.61	
Worthing	A		5,573	11.61	64.70	9.51	53.00	.09	.50	29.34	163.51	50.55	281.71	
	N	388	1,808,132	11.61	20,992.41	9.51	17,195.34	.09	162.73	43.56	78,762.23	64.77	117,112.71	
Yale	A		861	17.42	15.00	11.49	9.89	.21	.13	25.39	21.86	54.51	46.93	
	N	136	458,617	17.42	7,989.11	11.49	5,269.51	.21	96.31	40.28	18,473.09	69.40	31,828.02	
Yankton	A		125,523	7.66	961.51	7.31	917.57	.13	16.32	21.54	2,703.77	36.64	4,599.17	
	N	12,011	92,521,641	7.66	708,715.77	7.31	676,333.20	.13	12,027.81	30.19	2,793,228.34	45.29	4,190,305.12	
TOTALS					43,218,752.67		29,200,889.47		505,637.29		102,081,185.87		175,006,465.30	

TABLE VII-3
1985 VALUATIONS

COUNTY	Real Estate Full & True Valuation	Taxable Percentages	Taxable Value Railroad	Taxable Value Lgt, Power, Gas, Water, Etc.	Taxable Value Telephone (Within)	Taxable Value Telegraph	Total Taxable Value Utilities	Taxable Value Telephone (Without)
Aurora	106,925,590	43A/NA	0	390,318	39,089	0	429,407	192,565
Beadle	317,789,309	55A/NA	557,351	8,661,539	4,237,351	28,824	13,485,065	1,499,009
Bennett	42,945,490	60A/NA	0	0	0	0	0	6,286
Bon Homme	111,104,750	50A/NA	0	971,788	313,159	0	1,284,947	341,904
Brookings	361,697,525	53A/NA	178,656	2,437,462	414,984	3,392	3,034,494	567,785
Brown	638,095,706	45A/NA	418,576	20,069,851	7,868,903	11,366	28,368,696	1,810,952
Brule	139,677,925	34A/NA	0	775,880	502,949	0	1,278,829	631,782
Buffalo	29,683,083	34A/NA	0	0	0	0	0	72,325
Butte	147,993,980	47A/NA	91,923	2,430,995	1,118,628	1,053	3,642,599	933,080
Campbell	67,240,720	60A/NA	31,292	355,373	33,103	0	419,768	38,559
Charles Mix	156,269,060	40A/NA	0	914,832	656,107	0	1,570,939	833,731
Clark	145,476,560	43A/NA	110,481	9,686,356	427,179	471	10,224,487	1,079,168
Clay	220,773,588	50A/NA	0	7,410,718	1,548,245	3,569	8,962,532	351,558
Codington	359,204,770	60A/NA	457,450	11,218,526	4,562,848	9,453	16,248,277	2,258,857
Corson	112,358,470	28A/NA	0	288,536	166,816	708	456,060	385,741
Custer	124,249,985	40A/NA	718,955	2,033,973	32,307	424	2,785,659	740,796
Davison	285,438,675	55A/60NA	0	4,992,721	3,467,935	6,726	8,467,382	1,169,184
Day	183,831,660	50A/NA	0	1,467,287	972,821	0	2,440,108	1,080,225
Deuel	129,926,855	40A/NA	1,199	7,779,240	4,584	0	7,785,023	37,751
Dewey	57,080,085	35A/NA	0	0	114,967	0	114,967	153,522
Douglas	95,062,630	45A/NA	0	335,560	53,234	0	388,794	126,766
Edmunds	147,451,505	60A/NA	0	4,397,677	633,222	355	5,031,254	845,545
Fall River	94,745,175	60A/NA	4,916,196	3,574,879	0	1,445	8,492,520	121,880
Shannon	17,416,170	37A/NA	0	143,866	19,929	0	163,795	93,444
Faulk	116,115,450	40A/NA	0	418,767	104,516	295	523,578	136,812
Grant	179,673,965	40A/NA	217,945	60,969,051	941,283	2,029	62,130,308	870,354
Gregory	112,355,250	40A/NA	0	26,656	576,563	0	603,219	813,706
Haakon	75,256,990	43A/46NA	107,274	0	0	0	107,274	87,243
Hamlin	126,533,745	45A/46NA	143,221	5,050,784	316,486	138	5,510,629	460,620
Hand	172,813,620	35A/NA	89,466	246,542	282,023	25	618,056	414,233
Hanson	86,713,095	47A/NA	0	679,850	46,959	0	726,809	400,403
Harding	109,021,930	30A/NA	0	554,096	20,190	0	574,286	155,281
Hughes	307,248,965	51A/45N	308,324	134,381	4,364,802	10,626	4,818,133	822,508

TABLE VII -5
1985 VALUATIONS

COUNTY	Real Estate Full & True Valuation	Taxable Percentages	Taxable Value Railroad	Taxable Value Lgt, Power, Gas, Water, Etc.	Taxable Value Telephone (Within)	Taxable Value Telegraph	Total Taxable Value Utilities	Taxable Value Telephone (Without)
Hutchinson	211,493,146	55A/NA	0	1,726,824	643,817	0	2,370,641	534,242
Hyde	72,604,570	32A/38NA	46,542	231,450	0	0	277,992	80,261
Jackson	64,478,995	40A/NA	34,449	0	32,211	0	66,660	210,234
Jerauld	72,250,505	35A/NA	0	59,964	257,825	0	317,789	219,063
Jones	61,802,950	60A/NA	54,063	0	241,034	0	295,097	624,493
Kingsbury	140,705,095	49A/NA	233,604	3,038,010	987,539	0	4,259,153	570,742
Lake	205,235,950	53A/NA	116,935	855,843	1,284,691	460	2,257,929	791,985
Lawrence	313,043,689	45A/NA	62,015	9,795,544	3,053,037	1,317	12,911,913	1,702,166
Lincoln	305,457,785	50A/NA	0	3,231,902	1,169,324	516	4,401,742	1,499,361
Lyman	132,621,645	32A/NA	0	0	203,001	0	203,001	716,916
McCook	149,416,660	50A/NA	0	1,412,607	630,015	0	2,042,622	557,561
McPherson	147,730,230	45A/60N	113,066	15,700,631	334,141	0	16,147,838	172,254
Marshall	149,343,402	39A/NA	131,290	465,293	350,599	94	947,276	682,184
Meade	263,992,818	45A/NA	77,415	2,861,908	1,000,831	6,382	3,946,536	1,796,756
Mellette	53,264,290	40A/NA	0	5,445	0	0	5,445	19,774
Miner	99,592,233	55A/60NA	0	387,230	389,739	0	776,969	533,854
Minnehaha	1,712,778,120	50A/NA	843,381	35,807,696	36,395,744	93,096	73,139,917	2,669,160
Moody	146,677,535	50A/NA	0	516,873	556,362	635	1,073,870	414,231
Pennington	1,149,600,800	50A/NA	373,832	25,211,106	15,133,467	48,159	40,766,564	5,729,097
Perkins	178,342,825	40A/NA	0	264,957	369,031	0	633,988	300,752
Potter	116,668,029	41A/48NA	0	408,178	367,214	0	775,392	589,404
Roberts	176,694,671	38A/NA	148,285	1,350,299	778,087	0	2,276,671	684,070
Sanborn	60,333,660	45A/53NA	0	973,480	0	0	973,480	139,973
Spink	229,486,692	45A/NA	119,016	6,336,626	1,005,256	0	7,460,898	1,103,785
Stanley	105,265,305	35A/NA	77,561	782,753	188,344	0	1,048,658	266,753
Sully	146,164,466	45A/NA	33,077	0	169,591	0	202,668	156,666
Tripp	214,701,535	37A/NA	0	0	896,960	98	897,058	978,503
Todd	47,150,725	36A/NA	0	232,083	22,686	0	254,769	127,562
Turner	193,713,080	50A/NA	0	494,771	563,810	0	1,058,581	267,798
Union	248,306,220	50A/NA	0	1,804,910	610,476	169	2,415,555	577,130
Walworth	135,148,215	60A/NA	0	2,358,536	1,918,331	0	4,276,867	669,679
Yankton	353,853,407	50A/NA	0	6,069,659	2,842,823	8,395	8,920,877	989,999
Ziebach	46,153,955	35A/NA	0	0	444	0	444	88,711
TOTALS:	13,082,245,479		10,812,840	280,802,082	106,237,612	240,220	398,092,754	45,998,696

TABLE VII - 7
UNAUDITED FINANCIAL REPORT - 1984

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
AURORA								
Plankinton	282,262.93	491,700.72	416,357.67	5,435.58	100,814.25	1,190,321.32	417,949.94	408,269.82
1-1 Plankinton	371,742.52	833,481.74	0	207,813.87	0	163,928.65	599,158.09	638,530.07
1-2 Stickney	719,775.90	944,566.00	0	94,962.07	0	1,569,379.42	660,023.89	582,050.92
1-3 White Lake	664,923.63	770,534.56	0	177,824.87	0	1,257,633.32	544,204.46	585,921.94
BEADLE								
Huron	3,860,826.04	2,300,508.05	0	2,299,052.24	0	3,862,281.85	2,845,153.96	2,722,895.03
2-1 Hitchcock	5,530,435.30	21,014,962.03	2,070,000.00	2,253,750.44	2,665,000.00	23,696,646.89	6,118,897.95	5,761,499.78
2-2 Huron	635,702.32	562,633.41	0	223,051.69	0	975,284.04	614,355.76	555,511.32
2-3 Huron	3,774,653.44	8,851,344.85	60,000.00	2,281,356.13	60,000.00	12,785,998.29	6,205,144.86	6,590,290.22
2-3 Iroquois	696,149.58	885,327.00	0	303,430.55	0	1,278,046.03	904,282.62	916,784.02
2-4 Wessington	707,585.32	869,000.00	405,000.00	206,637.42	405,000.00	1,369,947.90	608,202.86	510,507.45
2-5 Wolsey	809,996.73	986,144.01	50,187.50	270,480.87	50,187.50	1,523,659.87	833,611.71	868,082.09
BENNETT								
Martin	2,255,079.45	1,169,758.76	0	164,452.92	1,326,232.13	1,934,153.16	2,500,508.29	2,432,344.44
3-1 Bennett	152,368.18	757,227.00	0	0	109,284.71	800,310.47	873,648.48	857,623.18
3-1 Bennett	1,318,364.23	3,135,000.00	0	447,030.86	0	4,006,333.37	1,837,281.59	1,971,461.00
BON HOMME								
Avon	935,403.97	1,478,518.23	0	82,235.41	0	2,331,686.79	1,884,886.75	2,283,971.43
Scotland	31,596.20	585,680.05	17,695.23	0	93,500.64	541,470.84	210,862.58	201,255.09
Springfield	113,285.40	556,437.09	0	1,840.26	139,500.00	528,382.23	298,007.33	295,084.79
Tyndall	502,559.96	1,944,298.82	17,500.00	91,114.52	67,500.00	2,305,744.26	457,978.89	387,030.20
4-1 Avon	288,485.95	1,038,805.00	27,000.00	0	27,000.00	1,327,290.95	665,724.17	719,213.16
4-2 Bon Homme	602,216.09	512,337.11	25,000.00	335,670.99	25,000.00	782,882.21	798,741.38	819,582.31
4-3 Scotland	1,276,025.28	1,928,961.10	149,091.25	823,484.67	149,091.25	2,381,501.71	2,255,971.27	2,265,145.64
4-3 Scotland	1,185,690.75	2,205,706.76	359,497.25	659,203.45	359,497.25	2,732,194.06	1,494,233.16	1,454,552.71
BROOKINGS								
Aurora	1,930,071.19	2,055,090.72	216,881.78	242,096.85	745,821.05	3,214,125.07	508,456.76	2,537,152.85
Brookings	259,824.13	485,137.56	0	11,932.30	160,000.00	573,029.39	376,303.49	349,935.21
Bruce	17,444,495.00	42,952,880.00	1,979,949.00	3,458,233.00	5,123,106.00	53,795,985.00	24,553,353.00	23,493,011.00
Elkton	46,728.87	408,174.69	0	0	112,000.00	342,903.56	131,599.50	122,604.44
Volga	414,930.00	206,672.00	0	18,248.00	45,000.00	396,682.00	0	0
5-1 Brookings	5,568,754.42	14,651,468.46	640,569.84	3,138,852.17	640,569.84	17,081,376.71	6,630,261.82	6,380,900.63
5-2 Deubrook	765,217.94	1,061,223.37	0	413,446.80	407,309.95	1,005,684.56	972,363.75	1,037,782.09
5-3 Elkton	1,201,272.91	1,303,365.97	0	450,985.88	0	2,053,653.00	1,033,350.44	919,563.20
5-4 Lake Hendricks	31,794.21	0	0	0	0	0	0	0
5-5 Sioux Valley	1,529,372.12	2,396,639.47	875,000.00	717,230.25	875,000.00	3,208,781.34	1,704,239.45	1,635,919.32

TABLE VII - 7
UNAUDITED FINANCIAL REPORT - 1984

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
BROWN	5,473,320.00	8,400,487.00	28,387.00	1,178,692.00	28,387.00	12,695,115.00	6,805,827.00	6,530,634.00
Aberdeen	9,818,065.00	41,307,532.00	7,253,335.00	4,301,244.00	7,253,335.00	46,824,353.00	16,030,542.00	12,625,186.00
Claremont	88,748.00	65,000.00	0	0	0	153,748.00	37,622.00	27,453.00
Columbia	37,567.00	8,503.00	0	0	2,938.00	43,132.00	30,591.00	21,565.00
Frederick	39,965.00	282,094.00	5,202.00	0	49,540.00	277,721.00	144,051.00	133,017.00
Groton	423,079.00	2,422,961.00	179,836.00	196,973.00	160,000.00	2,668,903.00	888,251.00	828,600.00
Hecla	116,698.00	426,234.00	0	14,674.00	0	528,258.00	265,738.00	282,379.00
Stratford	6,964.00	19,494.00	0	3,000.00	1,000.00	22,458.00	16,157.00	15,834.00
Verdon	2,511.00	1,250.00	0	0	0	3,761.00	648.00	851.00
Warner	12,582.00	133,711.00	6,241.00	2,261.00	0	150,273.00	34,277.00	31,200.00
Westport	5,863.00	4,000.00	0	5,863.00	0	4,000.00	6,843.00	6,779.00
6-1 Aberdeen	7,869,503.00	35,007,338.00	0	5,401,363.00	0	37,475,478.00	11,104,830.00	11,963,190.00
6-2 Elm Valley	636,114.00	916,545.00	117,141.00	0	117,141.00	1,552,659.00	885,884.00	894,842.00
6-3 Groton	885,871.00	2,862,900.00	102,049.00	173,065.00	225,000.00	3,452,755.00	2,171,331.00	1,959,611.00
6-4 Hecla-Houghton	884,694.00	699,577.00	0	313,241.00	0	1,271,030.00	748,399.00	652,393.00
6-5 Warner	797,886.00	1,281,144.00	65,000.00	465,734.00	65,000.00	1,613,296.00	977,997.00	979,317.00
BRULE	2,237,633.86	1,564,569.88	0	139,869.06	0	3,662,334.68	1,300,951.97	1,505,453.87
Chamberlain	9,154,491.92	3,675,963.00	751,000.00	14,029.84	751,000.00	4,577,425.08	1,163,092.05	1,127,860.56
Kimball	68,559.02	492,496.00	0	5,275.00	0	555,780.02	228,322.49	219,894.94
Pukwana	69,856.37	50,000.00	0	0	0	23,016.46	100,866.94	175,249.86
7-1 Chamberlain	2,575,990.80	6,799,415.17	0	390,320.80	0	8,985,085.17	2,591,178.72	2,500,157.26
7-2 Kimball	960,232.31	1,280,830.30	0	338,920.11	17,329.97	1,884,812.53	1,119,541.78	1,001,107.57
BUFFALO	485,251.17	587,636.38	0	174,542.04	0	898,345.51	338,692.21	321,985.32
BUTTE	2,031,146.46	1,466,089.06	0	1,158,775.27	0	2,338,460.25	1,484,029.32	1,490,644.50
Belle Fourche	838,046.67	4,246,524.17	624,545.20	0	1,861,000.00	3,848,116.04	2,711,815.46	2,812,370.81
Newell	167,256.24	413,977.33	0	5,666.48	0	575,567.09	357,530.83	364,671.25
9-1 Belle Fourche	1,885,191.70	4,340,396.83	890,000.00	846,057.82	890,000.00	5,379,530.71	3,131,846.34	3,404,916.24
9-2 Newell	1,324,671.75	1,665,138.79	180,000.00	437,901.94	1,845,138.79	866,769.81	1,299,394.51	1,194,770.97
CAMPBELL	1,103,901.04	1,210,315.41	0	183,028.32	0	2,131,188.13	878,846.10	812,439.83
Herried	104,870.07	669,743.50	0	171,092.27	192,286.00	451,235.30	331,113.89	299,521.50
10-1 Herried	611,235.78	974,339.70	0	239,726.97	0	1,345,848.51	633,589.31	619,483.28
10-2 Pollock	348,147.51	669,210.09	0	150,803.25	0	866,554.35	451,893.62	458,112.05
CHARLES MIX	704,125.25	2,130,151.00	40,000.00	295,490.02	0	2,578,786.23	5,840,232.89	6,128,593.31
Lake Andes	117,179.72	0	0	14,370.00	277,000.00	(174,190.28)	486,290.49	504,743.74
Platte	241,728.12	862,836.89	110,000.00	12,500.00	135,000.00	1,067,065.02	296,357.98	280,813.23
Wagner	528,489.60	1,126,495.18	14,000.00	160,961.19	14,000.00	1,494,023.59	937,638.84	963,402.36
11-1 Andes Central	1,239,829.26	3,502,182.19	260,000.00	323,052.64	260,000.00	4,481,958.81	1,323,326.74	1,353,166.64
11-2 Geddes	428,499.49	331,736.00	0	428,499.49	0	331,736.00	540,780.77	516,981.98
11-2 Platte								
11-4 Wagner	1,688,575.56	6,261,569.46	330,000.00	520,842.14	330,000.00	7,429,302.88	1,887,450.08	1,849,521.70

TABLE VII - 7
UNAUDITED FINANCIAL REPORT - 1984

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
CLARK	1,537,354.41	1,288,537.00	0	210,455.03	0	2,615,436.38	1,380,475.76	1,460,056.95
Clark	218,415.16	1,412,199.38	0	29,537.65	129,000.00	1,472,076.89	562,797.29	568,125.22
12-2 Clark	1,165,568.96	1,887,608.11	15,000.00	712,339.03	15,000.00	2,340,838.04	1,577,523.96	1,626,044.21
12-3 Willow Lake	572,857.36	1,390,134.11	475,000.00	352,316.62	475,000.00	1,610,674.85	821,759.47	803,404.24
CLAY	1,329,773.21	1,541,249.00	0	220,476.47	0	2,650,545.74	1,589,563.17	1,422,236.95
Vermillion	3,227,980.05	13,206,762.40	0	684,917.69	2,900,000.00	12,849,824.76	7,341,575.96	4,613,778.29
13-1 Vermillion	2,678,669.38	7,860,772.23	0	0	375,000.00	10,164,441.61	1,026,861.96	3,929,852.25
13-2 Wakonda	441,211.14	1,934,298.00	351,523.89	0	125,000.00	2,602,033.03	704,036.82	817,961.59
CODINGTON	1,444,631.26	4,088,804.00	0	267,580.41	0	5,265,854.85	2,849,938.72	2,944,805.85
Watertown	14,747,521.00	41,488,208.00	559,524.00	2,146,752.00	3,913,560.00	50,734,941.00	19,377,643.00	18,284,157.00
14-1 Florence	614,081.62	369,986.95	0	224,226.40	0	759,842.17	523,319.57	488,476.70
14-2 Henry	500,258.95	312,470.93	37,000.00	127,174.86	37,000.00	685,555.02	490,448.68	455,702.97
14-3 South Shore	590,496.07	0	0	301,014.35	0	389,481.72	588,775.29	504,649.44
14-4 Watertown	6,811,124.00	11,429,899.00	897,810.00	3,521,202.00	1,260,000.00	14,357,631.00	10,424,965.00	10,750,469.00
14-5 Waverly	399,641.85	1,322,598.12	0	111,324.10	0	288,846.81	480,224.34	370,527.08
CORSON	1,422,497.55	1,530,745.93	0	281,868.81	0	2,671,374.67	972,017.40	1,038,975.81
McIntosh	16,843.52	223,750.00	4,339.98	8,238.13	57,775.00	178,920.37	159,231.67	152,693.29
McLaughlin								
Morristown	15,761.25	82,000.00	0	0	0	97,761.25	1,048.25	41,907.55
15-1 McIntosh	891,208.15	1,100,157.02	0	139,451.56	0	1,851,913.61	1,207,233.17	1,178,477.63
15-2 McLaughlin	1,646,983.32	3,926,433.70	0	508,421.46	0	5,069,995.56	1,784,913.97	1,701,654.01
15-3 Smee	155,086.08	473,244.02	0	36,400.56	0	591,929.54	630,772.59	585,992.16
CUSTER	2,721,429.72	1,756,326.02	308,410.80	847,611.60	308,410.80	3,630,144.17	1,658,600.45	1,736,623.21
Custer	2,467,122.09	1,927,765.13	949,836.77	827,193.08	954,836.77	3,562,694.14	178,611.60	1,622,185.15
16-1 Custer	2,181,424.53	8,401,556.69	930,000.00	1,203,716.20	930,000.00	9,379,265.02	2,933,755.94	2,963,107.66
16-2 Elk Mountain	73,086.57	2,643.00	0	0	0	75,729.57	133,999.47	114,182.74
DAVISON	897,338.12	2,130,738.42	0	679,030.44	0	2,549,046.10	2,202,615.48	2,671,017.26
Ethan								
Mitchell								
Mt. Vernon								
17-1 Ethan	1,609,036.00	0	0	256,681.73	280,000.00	1,072,354.27	609,043.23	126,382.01
17-2 Mitchell	4,518,182.00	11,597,571.00	0	2,940,375.00	165,000.00	13,010,378.00	9,413,700.00	9,628,446.75
17-3 Mt. Vernon	680,897.72	486,010.10	0	311,193.64	0	372,661.60	651,483.13	614,444.95
DAY	1,050,136.77	1,780,965.88	0	128,307.88	0	2,702,794.77	1,983,923.30	1,988,178.50
Waubay	102,605.03	605,638.52	0	1,965.95	0	706,277.60	254,243.27	230,593.20
Webster								
18-1 Bristol	649,296.40	816,149.93	0	269,371.81	0	1,196,074.52	733,466.86	726,851.56
18-2 Roslyn	613,122.27	1,309,211.27	0	315,141.90	44,000.00	1,563,191.64	834,780.60	773,178.21
18-3 Waubay	820,549.00	2,167,600.00	224,223.00	388,530.00	224,223.00	2,599,619.00	1,221,070.00	1,326,874.00
18-4 Webster	917,058.49	3,234,611.23	0	498,077.01	0	3,653,592.81	1,617,087.21	1,809,967.72

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UNAUDITED FINANCIAL REPORT - 1984

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
DEUEL								
Clear Lake	298,462.83	1,212,423.38	149,680.00	250,786.36	149,680.00	1,260,099.85	477,817.37	547,310.06
19-1 Astoria	286,188.20	518,174.12	0	80,286.57	0	205,901.63	244,163.75	207,198.13
19-2 Clear Lake	1,261,701.68	2,451,013.04	121,000.00	679,340.60	121,000.00	3,033,374.12	1,568,140.49	1,620,963.83
19-3 Gary	337,304.40	607,754.55	0	192,430.36	145,000.00	144,874.04	420,601.13	412,465.75
DEWEY								
Eagle Butte	730,239.06	1,161,178.00	0	170,086.25	0	1,721,330.81	960,758.64	937,134.94
Timber Lake	365,808.42	1,923,858.21	8,000.00	0	8,000.00	2,281,666.63	829,199.98	790,014.86
Isabel	50,230.00	965,211.00	0	6,600.00	0	1,008,841.00	230,595.21	255,654.84
20-1 Eagle Butte	59,483.03	644,800.00	0	4,821.82	0	699,461.21	143,004.53	137,105.68
20-2 Isabel	3,311,838.10	5,141,517.30	0	594,876.94	0	7,858,478.46	2,201,903.85	2,511,415.84
20-3 Timber Lake	311,622.67	304,384.19	0	75,341.11	0	236,281.33	386,679.33	385,639.99
DOUGLAS	547,886.47	909,860.39	0	0	26,000.00	1,431,746.86	792,315.08	938,067.64
Armour	1,649,765.51	1,223,092.38	0	113,815.47	0	2,759,042.42	1,612,920.14	1,517,226.70
Corsica	224,111.44	1,228,522.68	0	7,557.97	25,469.79	1,419,606.36	319,274.70	331,271.74
Delmont	32,583.48	289,405.39	0	19,002.92	0	302,985.95	161,402.29	152,417.71
21-1 Armour	70,241.86	132,500.00	0	0	61,979.38	140,762.48	80,374.09	57,366.13
21-2 Corsica	609,419.63	893,123.17	134,614.16	322,650.86	134,614.16	1,179,891.94	800,596.39	808,218.36
21-3 Delmont	859,066.75	1,775,387.90	0	411,440.65	668,353.00	1,554,661.00	882,768.74	765,071.75
EDMUNDS	288,648.41	171,756.18	0	163,680.83	0	296,723.76	341,777.84	380,017.23
Bowdle	637,633.16	101,870.56	0	0	0	739,503.72	1,203,884.83	1,571,344.08
Hosmer	312,435.31	1,235,803.00	0	15,702.55	100,000.00	1,432,535.76	264,173.44	241,116.08
Ipswich	577,258.75	41,606.00	62,571.94	15,000.00	92,000.00	574,436.69	620,720.25	522,391.50
Roscoe	463,688.86	521,941.50	1,752.21	0	330,000.00	657,382.57	347,822.54	265,892.40
22-1 Bowdle	106,327.68	189,453.00	0	0	85,825.15	209,955.53	168,593.86	171,352.18
22-2 Hosmer	928,846.40	1,361,220.62	600,000.00	270,143.95	600,000.00	2,019,923.07	728,657.38	647,187.63
22-3 Ipswich	445,626.04	480,574.02	0	0	0	926,200.96	451,928.70	483,446.76
22-4 Roscoe	1,028,087.59	1,769,489.89	0	103,150.74	0	2,694,426.74	1,197,668.48	1,248,869.18
FALL RIVER	583,399.89	3,273.63	0	274,301.97	0	312,371.55	628,619.03	619,518.20
Edgemont	1,228,718.79	669,176.13	0	360,765.64	0	1,537,129.28	1,778,731.81	1,671,138.43
Hot Springs	147,381.09	584,726.00	0	350,065.25	654,841.82	878,559.23	461,069.85	437,952.55
Oelrichs	2,423,043.97	4,637,667.68	0	1,741,824.53	4,578,524.34	740,362.78	2,361,408.51	1,948,407.41
23-1 Edgemont	954,455.69	1,355,949.76	0	561,369.01	0	1,749,009.44	1,394,100.66	1,629,016.92
23-2 Hot Springs	2,895,588.94	6,117,435.99	885,000.00	1,234,016.26	885,000.00	7,779,008.67	2,978,242.38	2,940,905.92
23-3 Oelrichs	456,967.16	594,835.49	0	21,944.44	0	1,029,858.21	452,836.95	417,218.32

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County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
SHANNON	381,319.55	209,922.02	0	168,626.53	0	422,615.04	270,077.62	313,408.47
Batesland								
65-1 Shannon County	2,774,768.36	8,166,375.88	0	86,600.00	0	10,854,544.24	0	0
FAULK	1,951,793.57	3,685,382.50	0	329,167.42	0	5,308,013.15	1,368,703.29	1,147,054.74
Faulkton	199,086.10	940,381.00	0	6,786.03	0	1,132,681.07	226,600.05	169,011.03
24-1 Cresbard	561,088.41	677,424.42	0	260,773.07	0	977,739.76	674,846.38	613,570.83
24-2 Faulkton	970,674.74	1,103,808.91	0	111,729.85	0	1,962,753.80	1,236,958.26	1,159,638.28
GRANT	413,013.29	2,945,849.19	0	101,059.34	0	3,257,803.14	1,911,258.45	1,076,193.76
Big Stone City	346,092.89	695,773.99	0	152,456.48	34,000.00	855,410.40	864,318.40	885,011.32
Milbank								
25-1 Big Stone City	399,463.55	639,519.55	0	269,319.65	0	127,381.39	524,453.74	528,241.46
25-2 Big Stone	19,826.75	0	0	0	0	19,826.75	19,699.61	14,445.50
25-3 Grant-Deuel	594,132.41	1,277,896.00	107,000.00	319,162.88	107,000.00	1,652,865.53	832,255.46	931,324.53
25-4 Milbank	3,271,621.34	7,565,162.14	92,212.74	183,589.32	2,350,000.00	7,462,875.34	3,782,777.54	3,617,110.50
GREGORY	1,511,542.91	1,117,534.00	0	244,248.24	0	2,384,828.67	4,422,104.71	4,981,640.19
Bonesteel	42,359.00	174,000.00	23,491.00	12,777.00	9,500.00	217,573.00	223,855.00	232,959.00
Burke	151,393.34	575,936.38	0	0	125,000.00	602,329.72	564,110.19	666,743.40
Gregory	492,910.57	0	0	52,607.59	200,000.00	240,302.98	562,789.84	627,421.11
26-1 Bonesteel								
26-2 Burke	1,106,158.25	2,367,214.31	0	410,262.46	165,000.00	2,888,110.10	941,920.32	896,222.79
26-3 Fairfax								
26-4 Gregory								
HAAKON	852,485.34	996,332.71	0	132,649.47	0	1,716,168.58	791,108.35	841,115.88
Philip	583,787.46	1,577,650.00	105,000.00	24,760.48	1,050,000.00	1,533,787.46	383,704.34	311,920.35
27-1 Haakon	1,200,309.86	3,399.53	97,100.40	650,370.54	97,100.40	553,338.85	1,594,115.26	1,429,165.92
27-2 Midland	545,595.45	2,905.54	56,000.00	156,137.53	56,000.00	392,363.41	465,949.28	434,609.84
HAMLIN	1,331,400.23	1,509,187.78	0	123,176.32	0	2,717,411.69	1,041,596.40	1,508,757.71
Castlewood	150,300.98	407,387.10	24,000.00	51,275.91	20,000.00	510,412.17	175,605.27	202,849.87
Estelline	759,675.00	2,021,089.00	0	345,361.00	1,066,016.00	1,369,387.00	730,356.00	634,141.00
28-1 Castlewood	712,993.83	1,749,979.25	0	314,607.92	125,000.00	2,023,365.16	832,498.99	729,160.52
28-2 Estelline	914,125.98	1,114,835.63	89,609.25	380,715.69	89,609.25	1,648,245.92	894,611.59	820,535.16
28-3 Hamlin	935,614.75	2,435,229.84	0	431,860.77	0	503,753.98	1,449,112.49	1,327,650.14
HAND	1,902,259.97	4,669,894.00	0	216,563.34	0	6,355,590.63	5,367,752.36	5,525,380.00
Miller								
29-1 Miller	1,381,115.39	3,854,088.69	0	722,523.98	0	4,512,680.10	2,260,983.53	2,370,516.54
29-2 Polo	190,997.20	556,386.85	0	89,855.71	0	657,528.34	338,017.74	332,457.05
HANSON	1,030,211.69	704,409.23	0	63,123.95	0	1,671,496.97	2,749,616.55	2,763,733.65
Alexandria	116,987.26	594,260.00	0	0	0	0	152,798.57	152,219.00
Emery	23,636.62	427,280.00	0	0	0	0	125,194.14	122,703.73
30-1 Hanson	1,405,271.43	1,095,440.00	0	520,946.36	0	1,977,765.07	1,115,368.06	1,066,314.20
30-2 Emery	528,278.93	1,078,127.50	0	157,282.96	137,500.00	370,995.97	503,707.25	585,177.17

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County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
HARDING	1,517,667.33	2,683,766.06	0	133,575.22	0	4,067,858.17	1,867,755.06	1,643,033.46
31-1 Harding	1,297,974.43	1,744,205.28	192,897.43	441,244.22	192,897.43	2,600,935.49	1,390,156.96	1,245,558.82
HUGHES	4,018,917.10	1,808,682.00	0	225,805.38	0	3,497,088.17	5,531,575.55	2,118,995.43
Pierre	3,480,274.59	8,228,988.38	1,070,000.00	1,330,878.37	1,095,000.00	10,353,384.60	9,663,245.64	8,667,414.95
32-1 Harrold	815,296.22	1,713,052.84	225,000.00	218,813.35	225,000.00	2,309,535.71	674,720.13	622,369.07
32-2 Pierre	6,041,373.29	13,476,330.00	670,000.00	3,979,863.02	0	16,207,740.27	6,375,087.86	7,994,867.75
HUTCHINSON	2,277,699.36	2,525,832.08	0	39,240.84	0	4,764,290.60	2,095,411.93	2,115,237.00
Freeman	333,056.43	0	850,000.00	39,465.32	850,000.00	293,591.11	602,854.80	781,310.58
Menno	137,093.22	697,414.97	0	21,861.52	165,000.00	647,646.67	327,537.54	288,566.90
Parkston	458,571.16	1,402,725.71	120,000.00	240,470.30	120,000.00	1,620,826.57	427,512.81	462,930.08
Tripp	36,892.96	488,525.00	0	0	97,000.00	428,417.96	292,518.17	293,350.59
33-1 Freeman	735,688.51	1,920,433.51	343,255.75	565,970.70	325,000.00	2,108,407.07	1,399,018.88	1,442,012.24
33-2 Menno	573,547.59	833,528.68	0	293,663.09	0	1,113,413.18	876,565.22	876,565.22
33-3 Parkston	1,706,196.58	2,543,307.10	0	544,054.00	0	3,705,449.68	1,898,674.98	1,911,484.37
33-4 Tripp	363,320.44	1,224,034.50	0	286,781.16	0	1,300,573.78	546,049.61	720,789.48
HYDE	1,302,962.23	1,046,831.24	0	111,743.55	0	2,238,049.92	747,051.87	691,374.55
Highmore	254,625.43	812,381.60	307,757.54	-1,794.83	307,757.54	1,068,801.86	405,196.49	446,611.97
34-1 Highmore	689,103.81	731,117.91	0	426,195.81	0	994,025.91	1,101,080.68	1,189,566.54
JACKSON	1,479,775.95	643,820.55	0	640,720.56	0	1,482,875.94	924,405.29	780,632.69
Kadoka	252,945.45	1,220,054.00	0	28,682.91	0	1,444,315.54	447,400.62	364,389.87
35-1 Kadoka	1,650,110.79	1,673,469.10	64,765.60	564,981.87	64,765.60	2,758,598.02	1,223,583.30	1,533,995.02
JERAULD	1,425,125.40	2,959,058.32	0	43,095.74	0	4,341,087.98	891,398.90	853,411.44
Wessington Springs	136,161.24	1,001,198.57	132,182.14	428,680.99	113,200.00	689,696.68	1,031,485.19	981,161.57
36-1 Alpena	337,568.39	252,874.86	0	105,293.65	0	485,149.60	605,773.94	410,463.51
36-2 Wessington Springs	1,246,290.29	1,720,081.09	970,000.00	526,204.85	970,000.00	3,440,166.53	1,558,260.60	1,676,185.38
JONES	629,005.79	938,380.27	0	147,201.89	0	1,420,184.17	1,967,566.38	1,745,666.41
Murdo	98,376.91	1,151,207.99	0	17,997.80	0	1,231,587.01	423,339.01	440,054.70
37-3 Jones County	1,119,879.45	1,130,353.38	0	1,119,879.45	0	1,130,353.38	752,200.95	947,450.38
KINGSBURY	2,189,515.75	1,514,642.22	0	116,135.14	0	3,588,022.83	5,172,970.99	5,107,410.68
Arlington	264,178.51	570,325.50	0	0	200,181.92	634,322.09	695,975.90	714,020.03
DeSmet	501,692.54	1,477,379.48	0	0	0	1,979,072.02	1,429,804.73	1,139,911.99
Lake Preston	100,888.96	898,435.00	0	32,549.89	70,000.00	896,774.07	390,293.86	390,030.52
38-1 Arlington	1,404,517.44	3,007,523.11	0	440,131.16	185,000.00	3,786,909.39	1,177,445.02	1,138,306.10
38-2 DeSmet	585,688.51	2,674,782.88	0	101,543.12	0	3,158,923.27	1,079,796.03	1,029,867.37
38-3 Lake Preston	937,148.66	1,613,118.00	0	351,706.65	220,000.00	1,978,560.01	866,583.69	797,559.59
38-4 Oldham	443,088.84	1,242,209.79	0	141,380.62	0	1,543,918.01	401,293.96	408,286.45
LAKE	2,525,357.27	2,930,178.87	0	1,591,915.48	0	3,863,620.66	1,700,290.56	1,611,451.33
Madison	2,020,953.41	9,544,743.41	715,000.00	1,235,433.06	815,000.00	10,230,263.76	4,559,165.85	4,840,779.31
39-1 Chester	859,617.65	1,404,461.86	135,000.00	75,378.88	135,000.00	2,188,700.63	910,030.56	970,438.66
39-2 Lake Central	2,268,127.08	4,744,024.41	0	1,328,622.87	0	5,683,528.62	3,052,332.07	3,129,464.38
39-3 Ramona	615,915.11	615,915.11	0	206,007.93	0	1,025,822.29	523,141.68	445,694.12
39-4 Rutland	631,987.24	532,429.91	0	280,276.37	0	884,140.78	633,831.87	591,352.20

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County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
LAWRENCE	3,481,007.57	2,640,442.00	0	1,822,470.93	0	4,298,978.64	13,254,006.25	12,605,610.73
Central City	18,453.60	43,210.00	0	0	0	61,663.60	25,860.03	27,928.40
Deadwood	368,518.60	865,698.00	5,429.41	408,635.28	370,000.00	461,010.73	1,022,358.95	1,133,496.81
Lead	2,775,383.86	1,775,802.90	0	882,938.73	0	3,668,248.03	2,625,357.48	1,275,282.40
Spearfish	3,904,123.55	13,995,841.14	1,370,000.00	455,813.17	2,788,000.00	16,026,151.52	2,485,834.14	2,093,785.25
Whitewood	267,407.84	924,169.38	0	73,250.35	211,817.22	906,509.65	294,816.58	376,947.64
40-1 Lead-Deadwood	2,614,575.00	3,938,387.57	57,000.00	1,673,557.73	57,000.00	4,879,404.84	4,101,275.83	4,307,976.74
40-2 Spearfish	3,816,829.54	7,141,099.02	0	1,036,607.30	0	9,921,321.26	3,744,785.95	3,816,472.33
LINCOLN	2,102,280.17	1,637,624.27	0	205,418.18	0	3,534,486.26	1,648,822.89	1,712,159.96
Canton								
Harrisburg								
Lennox								
Tea								
41-1 Canton	1,543,495.29	3,551,678.59	0	912,968.95	0	4,182,204.93	2,358,719.13	2,563,824.66
41-2 Harrisburg	1,241,143.83	2,215,754.67	995,000.00	758,623.17	995,000.00	2,698,275.33	1,794,251.22	1,676,287.39
41-3 Hudson	478,128.82	251,502.55	0	156,626.90	0	573,004.47	406,653.39	385,490.74
41-4 Lennox	1,717,224.66	3,823,190.89	755,000.00	1,258,280.98	755,000.00	4,282,134.57	3,260,464.21	3,240,405.11
LYMAN	1,365,401.32	1,062,982.22	0	76,947.22	0	2,351,436.32	3,527,401.41	3,618,900.33
Presho	94,851.85	309,681.00	0	20,770.51	86,786.55	0	310,790.81	305,016.22
42-1 Lyman County	1,890,004.36	3,283,195.30	0	617,415.13	69,242.00	629,678.79	1,728,226.07	1,487,489.34
MC COOK	1,177,132.98	1,341,415.95	101,635.43	0	0	2,620,184.36	1,583,298.28	1,581,216.01
Bridgewater	107,760.00	210,153.00	7,200.00	12,172.00	0	321,941.00	232,771.00	250,146.00
Canistota	81,047.72	456,365.37	0	13,205.23	42,000.00	524,207.86	235,058.22	215,071.63
Montrose	58,754.57	382,167.43	0	4,153.08	63,122.21	373,646.71	161,370.38	160,506.52
Salem	198,730.77	963,525.50	42,102.83	59,361.10	45,000.00	1,099,998.00	665,857.85	610,899.89
Spencer								
43-1 Canistota	268,812.94	880,932.31	0	192,857.75	0	956,887.50	499,754.79	522,649.94
43-2 Montrose	443,068.97	1,365,722.20	0	182,065.31	0	1,626,725.86	555,620.88	556,383.04
43-3 Salem	516,956.65	1,554,769.14	35,209.23	428,837.91	35,209.23	1,642,887.88	1,217,005.61	1,144,548.14
43-4 Spencer	323,271.87	95,501.00	88,826.00	1,116,665.77	0	395,933.10	365,412.00	366,681.00
43-6 Bridgewater	876,758.76	653,706.40	0	273,570.42	0	1,256,894.74	783,568.49	640,286.16
MC PHERSON	1,279,904.62	1,510,911.51	0	105,261.85	0	2,685,554.28	1,899,445.38	1,579,465.09
Eureka	424,911.85	1,242,642.48	250,000.00	204,327.04	521,020.73	1,192,206.56	485,248.80	493,022.33
Leola	86,054.25	356,548.00	42,000.00	0	42,000.00	442,602.25	206,280.10	187,773.33
44-1 Eureka	395,532.00	1,200,876.00	30,868.00	67,260.00	30,000.00	1,530,016.00	976,033.00	894,079.00
44-2 Leola	1,094,925.93	967,309.54	7,059.49	485,479.79	0	1,583,815.17	1,201,981.93	1,091,644.11
44-3 Wachter	67,401.35	0	0	0	0	67,401.35	49,293.69	35,124.33
MARSHALL	1,616,319.43	1,657,923.80	0	234,547.44	0	3,039,695.79	1,330,477.00	1,414,957.06
Britton	448,510.55	1,365,690.14	178,561.30	7,821.36	814,103.00	1,170,837.63	668,620.36	571,418.78
45-1 Britton	1,229,032.02	4,061,624.50	0	794,300.00	0	4,496,356.52	1,541,330.77	1,332,554.85
45-2 Langford	763,230.61	1,256,754.28	133,528.38	400,293.67	133,528.38	1,619,691.22	825,986.73	721,277.83
45-3 Veblen	737,104.46	796,971.51	75,000.00	336,223.72	75,000.00	1,197,852.25	679,038.56	691,878.07

TABLE VII - 7
UNAUDITED FINANCIAL REPORT - 1984

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
MEADE	2,952,889.13	2,293,087.45	0	1,385,945.74	0	3,860,030.84	2,793,146.08	2,444,484.34
Faith								
Sturgis	2,282,364.37	0	1,825,000.00	713,154.65	3,171,000.00	223,209.72	3,630,006.38	4,091,201.83
46-1 Meade	4,301,491.29	7,790,638.12	41,805.06	2,455,594.49	41,805.06	9,636,534.92	6,858,937.31	6,065,266.81
46-2 Faith	667,788.06	506,407.20	0	297,908.58	0	876,286.68	844,362.04	855,256.71
MELLETTTE	1,186,511.25	781,687.83	0	272,392.65	0	1,695,806.43	989,440.28	844,421.17
White River	125,278.71	494,645.95	0	16,121.61	0	603,803.05	162,302.92	343,945.62
47-1 White River	870,028.85	2,903,773.85	91,757.50	303,107.11	91,757.50	3,470,695.59	1,586,582.77	1,647,309.56
47-2 Wood	619,670.53	515,472.94	0	165,039.78	0	970,040.69	0	0
MINER	1,240,527.89	942,282.29	0	829,488.59	0	1,353,321.59	1,173,110.23	1,082,519.28
Howard	501,354.47	1,123,154.21	0	164,687.80	0	1,459,820.88	614,897.66	653,761.14
48-1 Canova	450,400.89	354,887.00	0	300,396.60	0	504,891.29	392,390.02	446,318.07
48-2 Carthage	169,192.55	324,900.00	0	2,380.44	0	491,712.11	233,543.55	261,028.31
48-3 Howard	1,304,445.79	3,326,219.42	130,000.00	445,227.47	130,000.00	4,185,437.74	1,358,438.31	1,317,256.52
MINNEHAHA	15,965,609.90	19,299,801.52	0	9,066,731.99	0	26,198,679.43	13,385,689.29	12,289,969.31
Baltic	184,650.14	589,489.25	53,546.27	72,767.43	263,560.62	491,357.61	350,840.79	334,170.52
Brandon	1,045,274.51	3,024,196.05	108,417.28	429,488.58	1,001,713.94	2,736,685.32	1,001,292.46	627,976.23
Colton	168,624.43	292,750.00	19,100.13	0	26,000.00	454,474.56	279,712.60	258,292.31
Crooks	19,931.35	40,296.00	0	0	12,600.00	47,627.35	131,981.10	122,502.42
Dell Rapids	602,245.06	1,312,974.63	30,000.00	292,883.95	65,000.00	1,587,335.74	881,025.09	824,012.21
Garretson	181,845.92	914,630.58	0	47,748.75	355,000.00	693,727.75	0	0
Hartford	588,887.81	1,463,839.76	15,000.00	35,518.44	313,000.00	1,719,209.13	514,644.95	257,635.29
Sioux Falls	78,976,508.00	146,675,799.00	5,087,417.00	7,103,157.00	24,522,501.00	199,114,066.00	67,384,964.00	56,153,801.00
Valley Springs	286,462.94	588,706.35	0	27,917.57	60,463.64	786,788.08	149,345.13	135,772.52
49-1 Baltic	637,241.42	1,005,557.50	180,000.00	302,188.09	180,000.00	1,340,610.83	852,218.29	844,169.62
49-2 Brandon Valley	2,457,117.39	7,839,963.78	845,589.96	1,847,090.21	662,606.92	8,632,974.00	4,219,845.56	4,050,168.52
49-3 Dell Rapids	1,335,624.47	2,393,012.64	0	736,276.96	300,000.00	2,692,360.15	1,777,597.39	1,816,907.13
49-4 Garretson	1,036,534.79	2,926,798.12	510,000.00	462,100.71	510,000.00	3,501,232.20	1,108,035.29	1,309,194.93
49-5 Sioux Falls	28,560,916.00	48,103,279.00	654,335.00	19,836,866.00	332,605.00	57,149,059.00	57,615,218.00	55,806,364.00
49-6 Tri-Valley	1,713,388.71	3,586,644.60	1,095,000.00	770,119.16	1,095,000.00	4,529,914.15	2,424,487.21	2,695,203.78
49-7 West Central	2,220,289.32	3,932,981.21	488,898.66	853,461.18	488,898.56	5,299,809.35	2,448,059.40	2,302,439.55
MOODY	1,618,620.25	1,222,708.52	0	155,485.65	0	2,685,843.12	1,608,859.00	1,380,366.35
Colman	339,345.96	413,786.55	0	43,598.72	180,000.00	529,533.79	531,582.52	543,849.71
Flandreau	1,748,565.66	4,369,958.85	515,000.00	181,525.41	676,994.50	5,775,004.60	2,835,340.41	2,764,893.03
50-1 Colman	633,872.67	1,278,728.19	498,000.00	296,178.65	498,000.00	1,616,422.21	865,969.22	785,210.67
50-2 Egan	448,707.00	431,277.00	10,000.00	175,697.00	10,000.00	704,287.00	587,080.00	532,717.00
50-3 Flandreau	1,791,049.72	2,395,091.29	335,000.00	678,643.20	335,000.00	3,507,497.81	1,837,417.22	1,979,062.49
50-4 Hermanson	120,353.87	0	0	53,303.13	0	67,050.74	130,517.42	124,835.00

TABLE VII - 7
UNAUDITED FINANCIAL REPORT - 1984

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
PENNINGTON	21,413,620.12	11,083,861.62	0	1,255,002.36	0	31,242,479.38	23,848,578.45	23,431,729.39
Box Elder	452,765.12	2,553,203.02	0	177,608.68	861,962.88	1,968,108.06	620,604.30	395,996.36
Hill City								
New Underwood	64,478.14	361,203.03	0	0	0	0	130,474.28	126,634.63
Rapid City	44,859,684.00	119,278,876.00	31,119,102.00	7,912,013.00	35,968,394.00	151,377,255.00	29,859,946.00	27,236,329.00
Wall	478,737.71	1,024,440.17	199,450.05	22,067.32	310,000.00	1,370,560.16	450,322.13	381,531.01
51-1 Douglas								
51-2 Hill City	910,070.81	0	0	665,661.57	154,000.00	458,398.15	1,417,488.04	1,223,900.07
51-3 New Underwood	699,129.57	1,312,391.14	195,000.00	188,925.23	195,000.00	1,822,595.48	623,449.36	595,220.26
51-4 Rapid City	24,113,223.62	45,256,668.95	3,461,397.50	1,997,073.09	5,885,000.00	74,905,529.98	34,082,507.91	35,430,681.09
51-5 Wall	0	1,354,251.14	0	0	0	0	1,064,498.58	1,166,237.76
PERKINS	2,828,455.54	979,204.04	0	1,006,664.15	0	2,800,995.43	1,501,783.16	1,278,044.22
Lemmon	726,356.80	778,138.58	0	0	40,000.00	1,464,495.38	903,357.98	939,697.17
52-1 Bison	862,070.37	924,746.43	0	453,411.03	11,235.00	408,479.34	991,871.73	1,118,427.59
52-2 Lemmon	1,376,067.00	2,396,541.00	504,024.00	746,278.00	504,204.00	3,026,330.00	1,739,958.00	1,853,232.00
52-3 Northwest	283,742.88	161,594.06	0	60,947.75	0	384,389.19	204,446.24	269,644.95
POTTER	1,827,094.58	1,264,555.19	0	234,015.96	0	2,857,633.81	3,510,319.38	3,529,787.90
Gettysburg	368,541.91	2,091,002.68	297,000.00	280,585.32	834,000.00	1,641,872.27	773,588.51	862,032.46
Hoven	297,287.40	751,985.14	49,000.00	5,667.42	4,900.00	1,043,605.12	382,051.63	352,627.11
53-1 Gettysburg	917,376.18	1,798,199.16	0	917,376.18	0	1,798,199.16	1,062,878.71	965,089.14
53-2 Hoven	823,018.41	1,353,593.29	0	374,585.51	0	1,802,023.19	1,034,398.60	1,015,555.53
ROBERTS	2,134,687.22	2,584,463.68	0	419,782.66	0	4,299,368.24	2,557,352.00	2,472,334.34
Sisseton	892,028.48	1,702,398.00	0	0	93,000.00	2,501,426.48	1,271,852.44	1,225,023.25
Wilmot	75,569.64	363,600.00	0	0	0	439,169.64	146,719.09	191,388.38
54-1 Browns Valley	286,544.00	197,000.00	36,774.00	124,926.00	25,000.00	83,483.00	366,192.00	368,566.00
54-2 Corona	123,931.04	519,556.56	500.00	9,941.91	0	113,358.19	223,123.68	251,571.57
54-3 New Effington	506,661.14	657,600.86	0	248,595.06	0	258,016.08	597,001.37	563,909.62
54-4 Rosholt	835,017.77	3,707.29	0	343,994.12	0	494,730.94	804,088.79	793,010.88
54-5 Sisseton	3,006,531.66	0	0	1,453,374.23	0	1,553,157.43	3,284,956.07	3,146,324.26
54-6 Summit	462,833.58	1,691,679.10	121,375.09	163,644.83	81,183.90	2,031,059.04	550,857.79	499,168.86
54-7 Wilmot	1,102,050.54	1,794,344.54	0	224,328.48	0	2,672,066.60	1,046,868.30	923,569.31
SANBORN	1,785,935.66	944,510.00	0	713,042.36	0	2,017,403.30	1,100,122.00	1,001,995.83
Artesian	57,171.00	38,550.00	0	0	0	95,721.00	80,041.20	75,404.87
Letcher	23,560.00	148,100.00	0	0	121,503.00	50,157.00	54,166.00	44,007.00
Woonsocket	297,702.54	572,675.00	0	0	0	870,377.54	648,199.68	450,947.74
55-1 Artesian	507,757.85	461,805.80	0	155,953.56	0	813,610.09	497,508.30	535,711.19
55-3 Letcher	740,695.05	545,716.37	0	30,949.67	0	1,255,461.75	517,213.28	425,769.37
55-4 Woonsocket	591,247.84	692,784.02	0	200,498.42	0	1,083,533.44	633,380.84	749,814.50

TABLE VII - 7
UNAUDITED FINANCIAL REPORT - 1984

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
SPINK	2,187,003.37	1,290,757.82	0	137,388.93	0	3,340,372.26	2,647,198.52	2,696,535.11
Redfield	1,317,484.20	3,414,284.62	0	250,972.43	231,500.00	3,270,991.11	883,020.25	730,450.28
56-1 Conde	521,112.66	655,625.99	0	173,500.04	0	1,003,238.61	448,186.26	477,743.74
56-2 Doland	742,513.97	1,102,680.55	0	249,823.95	0	1,595,370.57	637,994.22	815,050.22
56-3 Northwestern	812,351.66	1,416,837.06	0	315,517.72	0	2,229,188.72	1,012,442.12	926,897.23
56-4 Redfield	1,819,371.57	8,528,270.00	38,627.50	1,018,280.29	38,627.50	9,329,361.28	2,177,137.44	2,322,817.31
56-5 Tulare	510,211.91	990,136.92	0	236,001.98	0	1,264,346.85	638,480.10	698,602.59
STANLEY	1,232,216.73	1,386,875.95	0	238,733.93	0	2,380,358.75	860,906.04	757,867.88
Fort Pierre	857,357.96	1,423,214.59	0	161,681.10	0	2,118,891.45	1,309,641.53	1,221,920.46
57-1 Stanley County	1,800,912.84	2,381,551.39	0	769,338.93	175,000.00	3,238,125.30	1,634,278.46	1,643,004.40
SULLY	646,493.13	1,650,449.54	0	332,081.75	0	1,964,860.92	1,196,623.14	1,274,016.35
Onida	246,893.79	223,953.36	0	9,781.63	0	461,065.52	556,698.14	562,053.45
58-1 Agar	678,452.35	395,142.67	0	154,149.08	0	919,445.94	546,321.48	536,870.66
58-2 Sully Buttes	1,288,014.12	1,937,527.61	0	16,895.33	1,937,527.61	1,271,118.79	1,541,652.79	223,534.25
TRIPP	2,843,827.19	1,999,989.36	0	309,312.19	0	4,534,504.36	2,102,038.32	2,101,343.14
Colome								
Winner								
59-1 Colome	793,425.59	1,205,173.85	0	370,360.84	0	1,628,238.60	689,502.37	695,223.41
59-2 Winner	3,149,315.00	3,282,782.69	0	1,217,397.36	0	5,214,700.33	2,908,700.53	2,912,453.30
TODD	1,378,611.66	846,260.87	0	51,307.51	0	2,173,565.02	630,502.03	580,988.88
Mission								
St. Francis								
66-1 Todd County	1,641,947.52	8,355,017.22	18,373.15	576,823.18	0	9,438,514.71	5,470,024.48	6,105,958.29
TURNER	1,520,327.22	3,167,891.00	0	71,010.61	0	4,617,207.61	1,427,214.93	6,437,591.48
Centerville								
Marion	73,689.63	718,411.00	0	0	27,637.50	764,463.43	262,045.36	277,873.66
Parker	506,958.14	0	0	0	3,120.00	503,838.14	473,805.05	385,161.36
Viborg	192,131.09	704,455.85	0	0	373,713.23	522,873.71	254,411.35	223,161.43
60-1 Centerville	382,133.25	3,287,356.28	28,000.00	0	28,000.00	3,669,489.53	865,548.02	960,563.61
60-2 Hurley	687,935.80	591,636.00	0	256,578.51	0	1,022,993.29	629,397.38	612,120.48
60-3 Marion	337,781.20	878,375.27	0	0	250,000.00	966,156.47	908,119.13	401,899.88
60-4 Parker								
60-5 Viborg	854,569.59	1,501,690.37	45,000.00	302,691.72	45,000.00	2,053,568.24	817,282.78	815,712.89

TABLE VII - 7
UNAUDITED FINANCIAL REPORT - 1984

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
UNION	2,934,907.97	2,924,902.39	728,545.50	72,702.51	677,270.46	5,838,382.89	2,707,026.98	2,454,250.12
Alcester	44,781.39	585,895.00	0	0	283,828.49	346,847.90	246,000.50	245,933.77
Beresford	1,939,977.62	3,711,311.21	0	42,978.18	630,000.00	5,323,310.65	2,529,209.66	1,949,092.69
Elk Point	672,093.92	5,473,723.00	0	6,720.00	0	6,139,096.92	997,295.36	970,742.14
Jefferson	240,127.41	66,079.53	638,474.78	74,326.73	484,146.16	386,208.83	210,657.83	185,447.05
North Sioux City	226,177.89	768,735.00	0	82,370.00	225,000.00	143,807.89	238,579.43	244,481.57
61-1 Alcester	801,718.27	1,269,013.00	145,000.00	0	145,000.00	2,070,731.27	1,093,415.95	1,041,399.05
61-2 Beresford	1,940,601.33	2,989,726.01	0	667,027.83	0	4,263,299.51	2,059,665.97	1,788,001.62
61-3 Elk Point	992,637.72	2,688,565.94	213,000.00	533,530.86	213,000.00	3,147,672.80	1,516,766.17	1,586,173.81
61-4 Greater Hoyt	128,309.92	0	0	0	0	0	73,373.62	171,144.47
61-5 Greater Scott	150,750.47	0	0	0	0	0	59,282.80	50,804.39
61-6 Jefferson	2,297,805.39	5,289,168.79	60,000.00	508,998.91	60,000.00	7,067,975.27	1,761,748.20	1,749,786.70
WALWORTH	617,420.39	684,071.10	0	197,046.29	0	1,104,445.20	4,897,211.75	4,812,316.28
Akaska	18,561.38	30,950.00	0	0	0	49,511.38	22,750.56	19,797.85
Glenham	40,420.82	34,785.00	0	0	0	75,205.82	29,611.12	23,953.35
Java	22,302.95	42,545.02	0	0	0	22,302.96	37,969.42	31,131.79
Lowry	2,099.47	4,850.00	0	0	0	6,949.47	1,336.26	2,308.92
Mobridge	1,311,447.00	4,039,429.00	51,996.00	620,779.00	100,000.00	4,682,093.00	1,220,191.00	1,291,557.00
Selby	171,452.59	435,013.73	20,939.00	8,618.86	20,000.00	598,786.46	220,462.77	203,205.17
62-1 Glenham	378,918.14	103,946.02	0	378,915.84	0	103,949.02	324,560.02	231,587.72
62-2 Java	354,273.64	363,920.87	0	113,799.15	0	604,395.36	367,614.36	368,315.99
62-3 Mobridge	1,029,026.00	2,049,603.00	0	784,792.00	0	2,293,837.00	1,958,706.00	1,899,399.00
62-4 Selby	696,628.68	1,923,466.68	0	0	0	2,620,095.36	907,245.08	936,430.68
YANKTON								
Yankton								
63-1 Gayville - Volin								
63-2 Irene								
63-3 Yankton								
ZIEBACH	574,001.32	1,027,876.17	0	109,848.41	0	1,492,029.08	541,019.58	507,753.25
Dupree								
64-2 Dupree	951,587.98	1,340,731.81	0	419,216.96	0	1,873,102.83	1,167,240.54	1,010,459.71

TABLE VII - 8
COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1984

	Commissioners	Court System	Auditors and Election Expenses	Treasurer	Director of Equalization	States Attorney	Register of Deeds	Veterans Offices	General Government Building
Aurora	49,062.71	17,971.16	53,209.38	38,819.57	35,946.20	31,589.42	30,868.68	2,947.98	37,353.85
Beadle									
Bennett	14,746.87	38,112.35	37,842.37	30,558.16	19,808.36	28,765.44	22,792.62	2,401.20	52,350.03
Bon Homme	35,502.10	64,835.90	65,110.29	41,424.36	51,036.30	28,116.00	57,080.17	6,545.92	23,853.32
Brookings									
Brown	124,289.81	257,384.08	217,314.99	152,176.64	108,739.83	123,112.55	93,636.49	39,362.19	287,098.42
Brule									
Buffalo									
Butte	47,349.36	74,478.98	68,480.28	55,596.51	35,379.52	56,709.71	40,803.40	7,099.88	49,444.22
Campbell	36,819.11	8,739.74	40,277.31	35,382.65	29,821.79	24,904.24	23,258.62	1,513.00	18,908.95
Charles Mix	76,354.84	90,000.00	80,839.27	47,561.01	50,268.10	54,593.30	33,364.52	12,613.78	51,187.45
Clark	35,270.31	21,475.15	63,859.19	45,272.40	31,059.90	34,843.35	28,425.72	3,737.08	58,690.00
Clay	29,294.93	102,779.88	74,264.39	57,595.71	42,659.74	52,506.72	45,870.93	11,078.97	34,764.61
Codington	54,208.00	153,984.48	103,812.70	95,437.28	74,027.56	68,638.02	73,469.50	26,211.35	99,339.67
Corson	57,758.65	25,037.72	49,852.31	36,331.32	34,541.94	26,865.93	23,240.59	6,006.18	48,400.92
Custer									
Davison	46,187.95	153,498.91	101,736.59	69,167.97	85,475.91	69,291.40	57,849.80	15,287.11	67,491.12
Day	49,010.35	39,369.05	90,127.43	62,274.57	46,959.38	34,594.07	34,438.99	8,713.27	70,240.63
Deuel	38,772.07	33,460.49	73,925.26	36,277.86	33,297.16	36,324.00	28,313.34	1,926.00	45,739.51
Dewey	26,251.09	23,042.73	44,937.99	36,345.30	24,482.73	24,983.67	23,672.10	3,247.87	0
Douglas	34,548.94	22,509.04	60,308.47	31,513.57	30,401.94	24,590.93	19,149.93	3,892.98	61,267.62
Edmunds									
Fall River	28,783.03	90,783.12	90,436.71	76,221.13	46,311.05	61,815.63	40,056.59	17,402.40	49,462.55
Shannon	13,118.63	0	27,614.55	14,608.85	10,607.87	6,991.51	10,481.05	9,967.98	0
Faulk	48,702.48	15,303.17	48,456.00	37,753.92	27,734.60	26,605.54	30,074.20	6,541.96	30,986.30
Grant	42,902.90	46,459.83	70,166.70	50,111.27	30,945.19	29,767.04	47,255.21	8,762.46	66,499.64
Gregory	34,546.23	45,225.57	86,830.31	48,192.36	37,710.06	41,223.14	39,540.46	8,741.53	88,160.98
Haakon	14,565.40	16,021.10	50,333.04	39,613.72	19,493.74	26,786.55	25,726.42	3,740.04	32,557.44
Hamlin	43,088.38	22,964.28	34,949.15	31,244.20	30,699.48	26,675.04	28,711.08	2,762.94	27,946.04
Hand	36,351.39	22,027.46	71,653.73	40,466.97	38,856.23	26,512.54	29,366.15	6,997.68	57,540.00
Hanson	43,862.35	11,183.69	32,692.12	28,493.12	30,893.08	22,641.39	21,080.76	3,118.28	66,787.84
Harding	28,548.08	12,644.66	38,352.00	34,343.13	34,920.40	31,361.60	36,378.69	3,206.71	18,979.35
Hughes	42,926.59	195,873.08	98,849.91	56,764.82	62,274.26	87,822.78	38,214.77	8,968.65	251,502.29

TABLE VII - 8
COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1984

	Commissioners	Court System	Auditors and Election Expenses	Treasurer	Director of Equalization	States Attorney	Register of Deeds	Veterans Offices	General Government Building
Hutchinson	34,744.46	50,785.02	74,142.03	51,558.22	50,077.14	37,933.33	41,321.40	4,266.04	38,455.56
Hyde	33,207.05	11,092.18	42,859.03	32,998.01	17,561.18	21,550.34	21,142.72	1,592.76	28,480.99
Jackson									
Jerauld									
Jones	12,675.02	12,486.91	24,499.13	20,115.15	20,644.20	18,181.78	19,203.69	1,261.75	22,982.35
Kingsbury	44,749.53	36,282.33	63,879.78	43,494.56	33,080.43	25,000.19	32,490.69	6,425.70	42,686.12
Lake									
Lawrence	98,761.09	169,711.21	92,094.60	109,299.59	66,910.94	126,814.49	78,716.37	12,623.90	116,732.68
Lincoln	48,979.60	174,056.21	70,523.78	55,751.82	75,217.06	57,180.11	47,267.64	10,869.92	49,143.45
Lyman									
McCook									
McPherson	39,347.84	15,131.44	45,691.65	29,760.73	32,161.04	24,157.91	21,613.84	6,905.85	29,583.69
Marshall	48,282.85	30,828.49	63,209.01	37,691.99	40,380.33	24,609.74	22,238.65	7,592.92	27,106.78
Meade	45,897.05	184,528.97	92,845.71	87,245.85	44,460.48	80,145.87	73,558.66	4,589.20	91,921.50
Mellette	10,135.76	21,751.41	33,416.58	28,181.49	18,034.96	18,374.92	17,924.34	3,660.57	17,234.19
Miner	35,017.31	24,036.26	41,243.68	35,969.35	30,813.70	25,266.27	26,808.99	6,707.85	34,450.81
Minnehaha	80,973.21	631,228.49	286,870.09	331,406.59	306,757.01	417,832.27	192,042.86	33,572.61	313,319.47
Moody	19,520.79	51,456.47	61,837.57	43,898.93	27,484.23	30,062.57	32,703.76	7,693.34	41,940.65
Pennington	155,148.60	675,584.90	193,065.63	205,245.90	208,105.81	298,410.63	114,250.50	21,262.98	415,783.25
Perkins									
Potter	38,444.73	23,304.57	44,451.39	44,368.13	30,446.63	27,036.60	28,473.70	3,460.00	28,649.73
Roberts	36,117.58	70,643.72	85,827.62	67,197.31	111,602.48	56,712.79	36,696.67	27,132.85	90,805.85
Sanborn									
Spink	48,620.31	49,290.94	87,879.01	67,881.27	59,698.94	34,461.96	36,821.83	14,967.97	108,152.19
Stanley									
Sully	26,213.08	11,047.93	51,274.75	36,901.51	58,897.37	27,418.28	22,612.08	5,345.63	44,356.00
Tripp									
Todd									
Turner	70,219.83	50,526.24	72,738.53	45,846.67	44,182.93	37,482.74	36,861.29	5,873.22	46,917.11
Union	60,277.18	68,935.14	68,778.07	59,872.13	74,428.12	37,136.22	36,289.75	9,313.23	64,382.38
Walworth									
Yankton									
Ziebach	37,842.34	9,670.06	27,889.85	21,066.63	13,769.73	18,373.88	17,230.15	767.80	20,376.05
TOTALS	2,157,997.76	3,977,544.51	3,501,249.93	2,785,270.20	2,469,067.03	2,552,374.40	1,939,360.36	428,681.48	3,372,013.55

TABLE VII - 8
COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1984

	Insurance and Bonds	Sherriff - Jail and Law Enforcement	Coroner	Civil Defense	County Nurse	Public Welfare	County Extension	Care of Poor	Mentally Handicapped
Aurora	28,391.57	99,497.43	1,472.00	14,970.60	18,391.07	0	19,693.49	32,351.84	7,153.30
Beadle									
Bennett	102,940.37	132,276.93	85.00	2,450.33	0	4,077.35	10,659.38	4,174.34	1,195.00
Bon Homme	41,980.04	110,142.42	142.50	8,401.69	19,865.65	1,364.95	33,573.43	50,704.22	13,282.13
Brookings									
Brown	0	574,318.32	3,808.42	37,626.38	75,293.29	2,894.81	57,080.63	312,727.14	44,075.92
Brule									
Buffalo									
Butte	0	138,419.64	2,036.32	8,400.00	0	4,673.60	26,381.00	54,640.29	9,765.54
Campbell	7,667.60	30,067.98	51.34	2,520.60	0	239.18	17,599.85	41,399.02	3,691.04
Charles Mix	17,494.36	217,461.55	572.88	16,110.87	0	865.91	34,368.52	80,000.00	18,000.00
Clark	11,394.00	66,515.38	260.00	1,125.26	19,290.77	1,053.10	26,500.00	112,557.74	5,900.00
Clay	22,729.00	130,683.17	167.71	7,622.17	24,187.98	485.78	34,831.45	86,824.39	18,299.17
Codington	32,510.46	238,288.25	5,247.00	36,203.82	34,463.37	4,399.63	33,118.30	387,613.94	23,691.46
Corson	0	74,456.32	364.27	3,551.01	0	1,454.66	22,497.77	17,767.78	8,446.58
Custer									
Davison	36,627.00	209,195.01	1,022.00	17,055.00	31,001.01	601.39	32,356.22	167,244.98	26,017.67
Day	0	109,094.08	1,668.36	7,732.44	27,327.33	2,962.78	25,763.56	44,422.68	9,550.02
Deuel	0	166,984.92	0	7,057.20	18,606.12	104.78	28,157.42	128,879.51	3,080.00
Dewey	3,939.45	40,439.41	113.71	3,572.31	0	922.09	15,106.54	17,445.61	9,387.11
Douglas	4,601.91	72,404.98	45.04	5,101.44	18,233.54	161.06	17,470.90	30,892.16	3,300.00
Edmunds									
Fall River	34,721.60	227,815.59	845.24	5,065.78	18,450.30	484.29	23,147.06	21,006.48	16,703.22
Shannon	3,150.43	30,382.25	64.20	200.00	0	185.00	1,148.97	52.55	12,273.18
Faulk	0	118,429.18	503.20	750.00	20,579.48	142.44	15,386.34	9,845.64	6,535.62
Grant	12,622.40	131,050.45	600.68	5,716.10	10,154.10	598.54	26,669.07	38,630.32	10,964.54
Gregory	21,007.16	102,039.44	415.50	6,865.06	21,761.26	3,245.28	29,112.86	14,486.56	3,027.50
Haakon	20,632.44	58,008.01	0	0	-	2,443.30	8,513.02	3,771.61	2,238.96
Hamlin	12,111.00	69,908.85	294.40	2,783.77	27,840.17	980.95	23,979.09	12,657.26	2,527.01
Hand	0	99,526.69	120.00	1,115.50	20,999.81	4,185.59	31,941.91	8,811.53	3,661.15
Hanson	0	46,370.99	3,061.41	4,633.43	17,120.92	2,880.00	19,058.20	31,262.67	1,620.00
Harding	12,189.32	43,188.86	67.30	642.00	0	0	15,115.45	3,832.70	268.00
Hughes	44,015.00	393,324.63	1,048.00	20,198.95	31,041.98	162.35	25,947.57	81,107.38	19,269.63

TABLE VII - 8
COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1984

	Insurance and Bonds	Sherriff - Jail and Law Enforcement	Coroner	Civil Defense	County Nurse	Public Welfare	County Extension	Care of Poor	Mentally Handicapped
Hutchinson	30,143.98	67,315.50	1,573.70	7,120.11	0	2,984.52	30,567.45	25,320.82	11,633.77
Hyde	0	33,432.37	366.34	2,585.32	0	0	18,827.51	7,615.37	3,180.33
Jackson									
Jerauld									
Jones	48,624.43	39,515.61	0	1,200.00	0	100.00	12,562.60	45,732.96	1,020.00
Kingsbury	27,246.13	75,510.04	0	4,556.85	24,369.50	887.64	27,582.80	43,015.12	1,464.04
Lake									
Lawrence	69,364.87	477,054.99	3,227.75	42,368.55	41,646.62	1,084.35	36,571.42	43,738.03	25,958.90
Lincoln	13,636.10	126,643.91	1,075.97	6,497.46	24,890.00	1,850.40	32,404.60	69,671.94	7,292.81
Lyman									
McCook									
McPherson	0	33,861.32	0	363.74	12,583.01	1,055.42	20,043.33	24,268.59	4,394.56
Marshall	3,718.00	133,536.00	259.53	3,780.00	17,156.38	1,909.66	25,101.71	72,938.12	1,680.00
Meade	40,021.17	303,341.82	2,448.08	0	38,775.58	3,590.84	28,934.98	49,554.21	7,836.08
Mellette	26,528.89	48,927.83	167.67	0	0	2,935.69	13,429.61	5,225.10	2,926.74
Miner	0	78,356.35	477.00	5,086.33	17,501.21	6,761.52	16,246.51	8,433.65	1,132.98
Minnehaha	108,253.10	1,161,933.46	18,217.20	125,204.37	96,000.00	926,263.29	89,905.29	293,870.78	45,360.00
Moody	6,856.73	75,541.70	226.30	6,384.90	25,963.33	1,251.88	33,270.16	20,828.04	6,281.89
Pennington	206,308.50	1,259,080.00	14,375.18	22,000.00	512.92	1,768.39	28,749.22	654,056.76	138,474.59
Perkins									
Potter	13,029.00	81,585.59	135.20	3,180.20	0	309.08	24,381.16	15,500.79	3,721.52
Roberts	0	129,988.85	401.80	8,989.56	26,462.48	5,821.37	37,529.63	76,708.37	11,053.62
Sanborn									
Spink	0	200,640.04	509.60	0	33,192.16	2,471.41	39,685.73	76,786.46	11,932.81
Stanley									
Sully	9,689.69	52,212.43	105.20	1,593.44	19,793.80	0	19,702.19	3,176.96	2,216.98
Tripp									
Todd									
Turner	23,520.03	68,080.69	63.50	1,490.72	13,615.27	1,774.50	25,619.30	158,715.45	12,273.07
Union	19,045.60	135,924.50	2,383.39	9,896.73	13,698.59	0	30,807.83	47,882.30	11,358.52
Walworth									
Yankton									
Ziebach	75,842.98	26,027.34	198.40	23,663.41	7,130.40	427.20	9,614.38	18,005.53	8,024.58
TOTAL	1,192,554.31	8,338,801.07	70,287.29	503,433.40	877,899.40	1,004,815.97	1,256,715.41	3,556,155.69	603,141.54

TABLE VII - 8
COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1984

	Road and Bridge	Snow Removal	Highway Bridge Reserve	14% and Secondary Road	Weed Control	Public Library	Miscellaneous	Revenue Sharing	Total
Aurora	625,084.72	46,964.97	13,347.30	0	13,578.06	0	58,071.19	179,568.74	1,456,275.23
Beadle									
Bennett	235,730.12	6,491.43	0	2,054.85	15,490.59	20,937.30	52,052.86	16,120.53	854,113.78
Bon Homme	795,099.82	198,119.04	100,000.00	319,997.63	25,128.55	0	37,991.43	164,866.06	2,294,163.92
Brookings									
Brown	1,983,176.88	208,860.95	456,091.01	0	59,139.00	68,681.24	966,710.22	331,629.16	6,585,228.37
Brule									
Buffalo									
Butte	416,972.21	40,605.48	8.11	73,641.33	14,135.41	0	117,997.50	131,587.84	1,474,606.13
Campbell	384,820.73	0	430.64	0	0	0	18,911.44	85,415.00	812,439.83
Charles Mix	756,028.01	37,100.74	140,000.00	0	24,336.57	0	107,047.45	171,811.48	2,117,980.61
Clark	553,739.87	2,460.29	163,151.13	0	15,908.40	0	61,717.21	102,122.79	1,466,329.04
Clay	571,564.75	0	5,282.19	0	5,750.27	0	66,959.42	44,965.95	1,471,169.28
Codington	849,994.35	82,090.65	100,000.00	0	0	0	268,329.49	187,624.57	3,032,703.85
Corson	381,715.63	145.00	1,122.00	21,345.73	9,988.13	0	48,617.41	139,467.96	1,038,975.81
Custer									
Davison	861,130.78	0	73,272.11	0	21,420.36	0	290,435.25	168,676.35	2,602,041.89
Day	428,333.02	46,830.45	92,564.25	0	0	0	541,190.67	215,011.12	1,988,178.50
Deuel	524,200.79	73,128.07	100,864.61	0	21,768.53	0	49,326.41	123,990.45	1,574,184.50
Dewey	219,559.62	19,393.67	29,696.60	19,675.16	126.00	22,788.92	70,017.48	52,544.83	731,691.99
Douglas	347,727.22	23,341.61	90,285.32	0	10,108.87	0	590,705.44	92,105.27	1,594,668.18
Edmunds									
Fall River	435,404.32	42,941.03	0	85,593.02	20,415.52	0	124,662.77	59,945.59	1,618,474.02
Shannon	152,442.73	0	0	0	10,045.41	0	8,073.31	2,000.00	313,408.47
Faulk	402,101.90	15,248.37	39,706.52	1,255.30	14,134.71	24,054.43	85,598.62	121,024.82	1,147,054.74
Grant	790,707.73	92,567.85	0	0	24,054.45	91,074.32	122,581.62	175,717.86	1,936,580.27
Gregory	1,372,685.32	85,779.86	85,643.09	77,375.19	12,118.06	0	144,398.89	250,000.00	2,660,131.67
Haakon	385,592.74	28,108.47	21,479.50	4,748.75	2,652.50	3,852.00	8,104.63	70,926.44	849,909.82
Hamlin	614,248.39	31,952.41	42,501.03	0	16,905.82	23,121.39	39,992.33	119,013.25	1,289,857.71
Hand	629,238.99	45,959.35	108,445.73	19,839.93	7,084.30	51,057.54	1,126,524.49	273,434.60	2,761,719.26
Hanson	423,265.87	7,115.00	0	0	3,423.15	13,875.00	10,929.08	140,214.09	985,582.44
Harding	427,495.28	26,046.45	3,960.00	108,268.01	31,447.33	22,500.00	662,625.14	47,357.00	1,643,737.46
Hughes	312,316.52	15,687.95	83,018.49	104,311.30	296.29	0	87,552.89	56,499.35	2,118,995.43

TABLE VII - 8
COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1984

	Road and Bridge	Snow Removal	Highway Bridge Reserve	14% and Secondary Road	Weed Control	Public Library	Miscellaneous	Revenue Sharing	Total
Hutchinson	885,161.17	133,488.16	258,259.75	0	37,872.04	0	60,842.97	179,669.86	2,115,237.00
Hyde	211,882.86	26,770.00	21,864.53	69,159.89	1,859.51	19,923.98	33,815.40	29,036.88	690,804.55
Jackson									
Jerauld									
Jones	230,791.64	8,278.65	44,000.00	17,348.26	0	0	79,721.86	39,764.01	720,710.00
Kingsbury	566,482.12	62,000.09	132,500.00	0	20,060.83	0	18,179.81	113,023.89	1,444,968.19
Lake									
Lawrence	1,024,412.63	41,024.55	126,003.55	0	19,745.18	153,278.27	375,482.02	0	3,352,626.55
Lincoln	846,745.89	124,986.28	149,960.01	0	34,883.57	1,500.00	158,873.77	341,738.97	2,531,641.27
Lyman									
McCook									
McPherson	849,702.17	9,590.84	95,933.18	100,203.69	13,125.87	0	22,550.05	147,435.33	1,579,465.09
Marshall	410,720.45	71,480.87	85,000.00	0	6,033.87	0	179,578.04	98,124.67	1,414,957.06
Meade	990,158.09	0	0	0	14,518.21	14,100.00	196,637.49	*	2,395,109.84
Mellette	92,924.46	0	1,100.00	22,568.55	0	0	94,879.27	47,775.00	528,103.03
Miner	537,481.45	97,393.26	0	0	11,406.52	0	41,958.28	*	1,082,519.28
Minnehaha	2,793,002.30	0	8,199.25	0	20,139.72	202,620.26	3,222,727.52	*	11,105,699.14
Moody	611,093.99	23,405.00	0	0	27,691.20	11,577.15	83,881.10	129,514.67	1,380,366.35
Pennington	918,200.12	150,000.00	424,888.00	610,735.00	25,960.03	0	1,400,249.05	801,755.00	8,943,970.96
Perkins									
Potter	315,869.59	16,409.43	3,415.03	92,815.83	4,622.53	34,431.67	54,590.10	119,461.48	1,052,093.68
Roberts	1,067,836.93	99,534.97	163,000.00	0	23,367.45	0	124,553.51	130,117.63	2,488,103.04
Sanborn									
Spink	1,157,702.46	72,769.77	400,028.30	0	22,746.00	0	170,295.95	*	2,696,535.11
Stanley									
Sully	545,006.78	77,109.01	50,503.26	106,380.03	564.07	18,154.88	54,806.73	49,767.92	1,294,850.00
Tripp									
Todd									
Turner	695,031.50	23,406.01	200,000.00	179,006.67	7,940.83	0	75,301.75	25,000.00	1,921,496.85
Union	827,681.98	100,183.77	237,777.48	30,000.00	12,516.00	750.00	220,997.44	135,529.58	2,315,845.93
Walworth									
Yankton									
Ziebach	89,087.89	989.20	0	47,984.19	280.97	0	12,858.38	20,631.91	507,753.25
TOTAL	30,947,354.78	2,315,758.95	4,153,301.97	2,114,308.31	684,790.68	798,278.35	12,449,914.13	5,931,987.90	99,983,058.37

* Revenue Sharing - Due to new reporting procedures these funds included in each activity where used.

SECTION VII

SOUTH DAKOTA LAND STATISTICS

South Dakota ranks 16th among the fifty states in total area. South Dakota has a total surface area of 77,116 square miles (49,354,248 acres). The total surface area of the state is composed of 75,952 square miles (48,609,280 acres) of land and 1,164 square miles (744,960 acres) of inland water.^{1/}

There are several units of government as well as private concerns that own the land within South Dakota. Statistics are presented as to federal and state ownership of lands in South Dakota. Statistics as to county, township, and municipal ownership of lands in the state are not readily available, and, therefore, cannot be presented. Private ownership of lands in the state is presented in two categories: Indian and non-Indian.

TABLE IX - 1
Federally Owned Land in South Dakota by Agency
as of Fiscal Year 1982

Agency	Acres Owned
Agricultural Research Service	10.0
Energy Research & Development Administration	10.0
Forest Service	1,997,777.2
Western Area Power Administration	602.9
General Services Administration	15.3
Health Services Administration	52.5
Office of Coal Research	10.0
Fish and Wildlife Service	130,313.8
Geological Survey	318.7
Bureau of Indian Affairs	1,762.0
Bureau of Land Management	277,212.0
National Park Service	196,225.5
Bureau of Reclamation	24,069.8
United States Postal Service	197.3
Federal Aviation Administration	341.9
Veterans Administration	485.3
Air Force	2,886.0
Department of the Army	7.0
Corps of Engineers	519,685.8
Tennessee Valley Authority	183.4
TOTAL	3,152,166.4

Source: Public Land Statistics 1983

1/ Bureau of Land Management, United States Department of the Interior, Public Land Statistics 1983, (Washington, D. C.; U. S. Government Printing Office, 1983, p 2).

TABLE IX - 2
STATE OWNED LAND IN SOUTH DAKOTA BY AGENCY

Agency	Acres Owned
Game, Fish and Parks	234,134
Military and Veterans Affairs	822
Charities and Corrections	3,281
Board of Regents.	19,195
School and Public Lands.	849,140
Department of Transportation (Highway & Railroad Right of Way & fee title lands only)	157,000
Total.	1,263,572

Source: Individual Agencies

TABLE IX - 3
PRIVATELY OWNED LAND IN SOUTH DAKOTA, INDIAN AND NON-INDIAN

Ownership	Acres
Tribal Trust	2,638,573 ^{1/}
Allotted Trust.	2,456,043 ^{1/}
U. S. Government under Jurisdiction of BIA.	1,876 ^{1/}
Total Indian Owned Land	5,096,492^{1/}
Privately Owned Agricultural Land Only	39,941,670 ^{2/}
Total.	50,075,652

Source: 1/ United States Department of the Interior, Bureau of Indian Affairs
2/ 1984 South Dakota Real Estate Summary Report (PT68)

Tables IX-1, IX-2 and IX-3 show public and private ownership of 49,453,900.4 acres of land in South Dakota.

The State of South Dakota has reserved the mineral rights on 2,224,478.67 acres of rural credit land and 2,982,169.01 acres of common school land.

The land in South Dakota serves various purposes. Those purposes are of interest to many of South Dakota's citizens. The following table shows a general breakdown of those purposes.

TABLE IX - 4
NON FEDERAL AND FEDERAL ACRES

NON FEDERAL ACRES	Acres	Percent
Cropland	16,947,200	35.0%
Pasture and Range	25,489,100	53.0%
Forest	561,600	1.0%
Other	1,255,900	2.9%
TOTAL NON FEDERAL ACRES	45,761,800	94.9%
FEDERAL ACRES		
Federal	2,823,376	5.0%
TOTAL FEDERAL ACRES	2,823,376	5.0%
TOTAL NON FEDERAL AND FEDERAL ACRES	45,585,176	99.9%

Source: Preliminary Information - 1982 Soil Conservation Service "Natural Resources Inventory"
(published April, 1984)

PROPERTY TAX REPLACEMENT DISTRIBUTION
FISCAL YEAR 1985

02

County	First Half	Second Half	Total	County	First Half	Second Half	Total
Aurora	\$191,098	\$191,097	\$382,195	Hyde	\$116,418	\$116,418	\$232,836
Beadle	612,432	612,432	1,224,864	Jackson	115,171	115,169	230,340
Bennett	132,896	132,895	265,791	Jerauld	181,738	181,737	363,475
Bon Homme	283,075	283,075	566,150	Jones	98,810	98,810	197,620
Brookings	599,557	599,556	1,199,113	Kingsbury	301,856	301,855	603,711
Brown	1,172,154	1,172,154	2,344,308	Lake	302,230	302,229	604,459
Brule	252,896	252,896	505,792	Lawrence	337,114	337,114	674,228
Buffalo	55,935	55,934	111,869	Lincoln	337,253	337,253	674,506
Butte	228,784	228,784	457,568	Lyman	187,836	187,835	375,671
Campbell	145,186	145,186	290,372	McCook	270,457	270,457	540,914
Charles Mix	388,008	388,007	776,015	McPherson	243,310	243,309	486,619
Clark	255,486	255,486	510,972	Marshall	221,116	221,116	442,232
Clay	260,925	260,925	521,850	Meade	296,964	296,964	593,928
Codington	528,818	528,817	1,057,635	Mellette	102,346	102,346	204,692
Corson	181,860	181,859	363,719	Miner	179,819	179,818	359,637
Custer	126,271	126,270	252,541	Minnehaha	2,544,249	2,544,249	5,088,498
Davison	485,610	485,609	971,219	Moody	263,556	263,556	527,112
Day	298,170	298,170	596,340	Pennington	928,194	928,194	1,856,388
Deuel	251,446	251,446	502,892	Perkins	270,678	270,677	541,355
Dewey	122,395	122,394	244,789	Potter	187,210	187,210	374,420
Douglas	215,548	215,548	431,096	Roberts	385,195	385,195	770,390
Edmunds	232,690	232,689	465,379	Sanborn	158,320	158,320	316,640
Fall River	210,612	210,611	421,223	Spink	415,212	415,212	830,424
Shannon	55,202	55,202	110,404	Stanley	81,945	81,944	163,889
Faulk	189,737	189,737	379,474	Sully	123,547	123,546	247,093
Grant	288,072	288,071	576,143	Todd	138,213	138,212	276,425
Gregory	261,781	261,781	523,562	Tripp	380,954	380,954	761,908
Haakon	136,913	136,912	273,825	Turner	367,225	367,225	734,450
Hamlin	199,261	199,261	398,522	Union	313,080	313,079	626,159
Hand	337,427	337,427	674,854	Walworth	231,532	231,532	463,064
Hanson	167,006	167,005	334,011	Yankton	426,972	426,971	853,943
Harding	166,086	166,085	332,171	Ziebach	84,301	84,300	168,601
Hughes	312,078	312,078	624,156				
Hutchinson	433,864	433,863	867,727	TOTAL	\$20,372,100	\$20,372,068	\$40,744,168



SOUTH DAKOTA
DEPARTMENT OF REVENUE
**SUPPLEMENT TO ANNUAL
STATISTICAL REPORT FY 1985
PROPERTY TAXES—COUNTY REPORTS**

SECTION VII: DIVISION OF SPECIAL TAXES – PROPERTY TAXES

SDCL 10-1-15 through 10-1-40, inclusive, enumerate various duties of the Secretary of Revenue relative to the fair and equitable administration of the property tax. To assist the Secretary of Revenue in those duties, under authority of SDCL 10-1-16, the Division of Property Tax was established.

The main duties of the Division are to provide assistance to local governments in administration of property taxes and to help insure that all assessments of property are fair and equitable and in compliance with the laws of South Dakota. The Division assists local governments by working with the directors of equalization and city assessors, providing field assistance in reappraisals of one or more classes of property, assisting in the appraisals of special properties, and providing data for the assessment of agricultural land based on its productive capacity. The Division helps to insure fair and equitable assessment of property by compiling and monitoring sales ratio data and training and certification of assessing officials throughout the state.

The Division monitors and checks local budget requests based on property tax revenue, and mill levy limitations. The Division also has the responsibility of assessing all railroad and utility property in the state.

The following is a brief step by step synopsis of the way in which property taxes (with the exception of centrally assessed properties) in South Dakota are determined.

- Step A. The full and true value of all property in the state is determined by assessment on January 1.
- Step B. Early in May each county Board of Equalization sets a percentage which will be the percent that taxable value will be of full and true value, not to exceed 60 percent. At that time the total taxable value in each taxing jurisdiction within the county will be determined.
- Step C. The various taxing jurisdictions (county, school district, city, etc.) within the county submit their budgets to the county auditor. This is generally to be done by October.
- Step D. Mill levies (within statutory limits) for each taxing jurisdiction are determined by dividing the budget by the taxable value within the taxing jurisdiction and multiplying the result by 1,000. For example if the full and true value of all property within a city is \$10,000,000 and the County Board of Equalization determines that 40% of full and true value (\$4,000,000) will be taxable value, and the city has a budget of \$100,000, the mill levy is computed as follows:

$$\text{taxable value} = 40\% \times \text{full and true value}$$

$$\text{taxable value} = 40\% \times (\$10,000,000) = \$4,000,000$$

$$\text{mill levy} = (\text{budget divided by taxable value}) \times 1000$$

$$\text{mill levy} = (\$100,000 \text{ divided by } \$4,000,000) \times 1000 = 25.00 \text{ mills}$$

- Step E. One mill is equal to 1/10 of a cent or 1/1000 of a dollar. Thus from the example in step D, city taxes are \$2.50 per \$100 of taxable value. For example, if a person has property with a full and true value of \$30,000 his city taxes would be computed as follows:

$$\text{taxable value} = 40\% \times \text{full and true value}$$

$$\text{taxable value} = 40\% \times \$30,000 = \$12,000$$

$$\text{taxes} = \text{taxable value} \times (\text{mill levy divided by } 1000)$$

$$\text{taxes} = \$12,000 \times 25/1000 = \$300$$

- Step F. Taxes are due on January 1, of the year following the assessment. One-half of the taxes must be paid by May 1 of the year following the assessment and the remaining half must be paid by November 1, of the year following the assessment. All property taxes are paid to the county treasurer.

EXPLANATION OF THE 1985 STATISTICS BY COUNTY
1985 TAXES PAYABLE IN 1986 ARE BASED ON THE 1985 VALUATION

SCHOOLS

1. Ag and non ag mill levies apply only to "general fund for school districts".
Apply the ag levy against the ag valuation and the non ag levy against non ag valuation.
* These levies include General Fund plus Capital Outlay and Special Education if a levy has been made for these. Due to differences in Adjustment and Bond levies for overlapping school districts, these have not always been included in the stated levies. (If the levy for bond is uniform over the whole school district, then it has been included.)
 2. Taxes are the total for both ag and non ag amounts and also includes taxes for any district with a bond or adjustment levy.
- * Designates an overlap school district and taxable valuation has been adjusted for school purposes only.

CITIES AND TOWNS

This levy and tax is the total amount for city use only.

TOWNSHIPS

This valuation and tax is the total of all organized townships in the county. (There are eight counties that do not have any organized townships.)

COUNTY

This levy and tax is the total amount for county use only.

SECONDARY ROAD

This is applicable to unorganized townships only.

SUBDISTRICTS OF SOUTH DAKOTA CONSERVANCY DISTRICT

This is a special tax levied and used by the Subdistrict Conservancy Districts only. (Not all counties or part of counties participate.)

TELEPHONE OUTSIDE CORPORATE LIMITS

This carries a special levy and the tax from this goes into County General Fund. This is a tax paid by telephone companies.

SPECIAL ASSESSMENTS

Includes assessments such as sidewalks, curb and gutter, weed mowing, etc.

MOBILE HOMES

This valuation and tax is not included in the above figures, but the tax is apportioned as other taxes and considered as Other Revenue when setting up the budget.

To determine a total mill levy for any given district, you will need to add the ag and/or non ag levy for schools, city, county and any special levy that might apply to that area. In most instances, there will be an ag and non ag levy.

TABLE VII - 1
SUMMARIZATION OF VALUATIONS AND AMOUNT OF TAXES PAYABLE IN 1985
FOR PRINCIPLE CLASSIFICATIONS OF PROPERTY

REAL	TAXABLE VALUATION	TAXES LEVIED
Lands -- AG (1)	2,837,149,068	107,647,307.73
Lands -- NA (2)	1,046,083,839	55,513,308.94
Lots -- AG (3)	19,767,903	859,821.87
Lots -- NA (4)	2,161,903,219	141,696,889.30
Sub-Total:	6,064,904,029	305,717,327.84
RAILROAD	9,770,412	508,426.75
TELEGRAPH	252,494	16,028.08
ELECTRIC LIGHT, POWER, ETC.	276,345,229	14,075,329.24
*TELEPHONE (Within)	105,447,566	6,881,517.23
Sub-Total:	6,456,719,730	327,198,629.14
*TELEPHONE (Without)	44,664,648	1,881,465.51
SPECIAL ASSESSMENTS	-----	3,027,641.71
GRAND TOTAL:	6,501,384,378	332,107,736.36

SOURCE: The above figures were taken from the 1984 Recapitulation of the Tax List.

*This item is subject to a special levy, and is a direct post to County General.

The above valuations do not include any additional value due to the amending of 10-12-31.1 and 10-11-25, but the amount of additional taxes is included in the above figures for taxes levied.

TABLE VII - 2
LOCAL GOVERNMENT AD VALOREM TAX DOLLAR DISTRIBUTION

	Taxes levied in 1984 payable in 1985	Portion to each Entity out of \$100
COUNTY (Includes Library, Secondary Road, Fire Fighting Purposes, Telephone Outside-General Fund)	78,371,701.11	23.60
CITIES AND TOWNS	43,293,515.30	13.04
SCHOOLS	199,019,086.59	59.93
TOWNSHIPS	6,778,240.97	2.04
CONSERVANCY SUBDISTRICTS	896,476.86	.26
*OTHER SPECIAL DISTRICTS	3,748,702.67	1.13
TOTAL:	332,107,723.50	100.00

*Includes such districts as: Fire, Railroad Authority, Sanitary Sewer, Paving, etc.